

From: Paul Thompson [mailto:pauldthompson@sympatico.ca]
Sent: Saturday, February 12, 2011 2:55 AM
To: catulewind@blm.gov; ECOSUB
Subject: Public comment East county substation Tule wind project

**From: Paul Douglas Thompson, 214242 10 th line Amaranth R.R. #1 Grand Valley
Ontario Canada L0N1G0**

Phone # (519) 928-5753

To: Iain Fisher, CPUC, and Greg Thomsen, BLM c/o Dudek

Sent via: e-mail: ecosub@dudek.com catulewind@blm.gov

Declaration of Paul Douglas Thompson provided as public Comment on the Joint California Public Utilities Commission and Bureau of Land Management Draft Environmental Impact Report /Draft Environmental Impact Statement (DEIR/DEIS) for the East County Substation/Tule Wind/Energia Sierra Juarez Gen-Tie Projects: State Clearinghouse No. 2009121079 DOI-BLM-CA-D070-2010-0027-EIS (ECO Sub); DOI-BLM-CA-D070-2008-0040-EIS (Tule Wind)

I, Paul Douglas Thompson declare and say:

I reside in the township of Amaranth in the County of Dufferin in the province of Ontario Canada and I have lived for 5 years (on February 16 2011) with a “Commercial Electrical Substation” (T/S) energized 360 meters (1,181 feet) from my home which provides the provincial grid connection for a 199.5 Mega Watt (MW) industrial wind turbine facility. Said facility was originally built and owned by Canadian Hydro Developers (CHD) but was subsequently absorbed in a "Hostile" take over of CHD by Trans Alta Corporation. The project consists of two 100 MW transformers, numerous other smaller transformers located at the T/S, as well as one step up transformer at each turbine base, 133 General Electric SLE 1500 turbines along with numerous above ground (70 foot tall concrete poles approximately 75 feet apart, looks like a picket fence or wall of poles from the right angle, which happens to be from the end of my driveway) and below ground collecting lines. I was born on this “97 acre more or less” rural property 47 years ago and severed off a 1 acre parcel in 1989 and built my current home from the ground up.

I have been to my family doctor and have exhausted the headache, tinnitus testing regimen of my physician including a MRI, CT scan, neurologist and a pain management clinic, etc. The conclusion reached by the medical profession after all of these tests seems to be that the problem is not with me. The “pain management clinician” told me “this is my shortest diagnosis ever. You already know what the problem is, what are you going to do move”? Therefore the only conclusion I can reach is that it must be the environment I live in. The only change in the environment I live in since my home was built is the installation of the T/S across the road from my property.

An example of an “accidental spill etc.” which could have been much worse

There have been I believe from the “scuttlebutt” I’ve heard, two "capacitor" explosions one of which damaged a shed on the T/S site, I personally heard the explosions, it rattled the windows in my house. The first one gave me a little over a days respite from the noise, (I assume CHD had to order parts) the second time they were only shut down for a couple of hours. (CHD must have had “spares” on hand). The 100 MW transformers each contain 35,000 kgs (78,610 lbs) of possibly PCB? Contaminated cooling liquid and are located uphill from my property with to my knowledge no means of containment should a spill or explosion occur.

CHD had a spill when a "tap" was knocked off one of the transformers in their storage yard in Melancthon during snow removal. They had to employ several "vacuum trucks" to clean up the resulting mess and according to the Ontario Ministry of the Environment (MOE) there was no environmental damage, same for a hydraulic oil leak from a boom truck employed by CHD at the T/S site.

I have included excerpts from my daily diary in an attempt to help demonstrate to you the adverse effects imposed on my body by this installation. I have been renting other accommodations to sleep in at night since May 1st 2009 and driving to and from daily thereby increasing substantially the financial encumbrance and wear and tear on my vehicle and on my person.

An example from my diary of my “worst “day yet to occur on my property:

XX/XX/20XX

Arrived home at 6 am OK, (I discovered last October what I have been calling OK in my diary for years is just what has become a “normal” amount of adverse affects to me, this I determined after spending two days in a secluded cabin in the woods with electricity.) (It is possible in a “clean “location to enjoy No ringing in ears at all and not even a slight headache) wicked ringing in ears on entering house. By 6:30 am could easily vomit, wickedly dizzy, nauseous, Medium Headache, and diarrhea. By 6:45am felt really rotten (vomited twice) after having one bite of a waffle for breakfast, which I threw up almost instantly along with a sip of my morning coffee before I left the house for outside (being outside usually helps to alleviate symptoms) at 7 am. By 7:30 am condition has worsened it is unsafe (extremely dizzy) to drive to leave here, so I lay down in my pickup in the front yard (where I parked it on coming home), (unfortunately between my house and T/S) (I had to move very slowly to avoid falling and vomiting) until 12:20pm. Vomited 5 more times by 9 am. Entered house for lunch (unsuccessful) still same symptoms as above except now I have progressed to a wicked headache. In house I could hear an “Electric Motor running” type noise coming from the T/S (this happens on occasion, may be the low frequency noise aspect affecting my brain?) In house until 1 pm struggled outside to truck parked in front yard till 3 pm by then felt capable (vision cleared to the point of being able to see and feel well enough to drive around house and shed hopefully without hitting it) of moving the pickup to back yard out of view of passersby (two visitors came by while parked in front yard, its hard to talk when this sick without vomiting) and behind shed hoping that with the house and my shed behind house blocking “line of sight to T/S I might feel

better. Stayed there until 7 pm. By then symptoms had backed off to slight headache and medium ringing in ears, (almost “normal”) other symptoms have backed off as well. Entered house, by 7:20 pm back to medium headache and slight ringing in ears, almost diarrhea, had something to eat (1st time today it stayed down) by 9:30pm when felt semi safe to drive to leave here I could easily vomit again.

By the next morning on awakening at 6am all is well again.

An example of a “good” day:

29/08/2010

Awoke at 6:15 am arrived home at 6:45 am felt OK. Instant medium ringing in ears on entering house, by 7 am medium Headache started, in house until 7:45 am. Away on service call until 11:40 am, felt OK by 10:30 am, on entering house at 11:40am OK until 11:50 am then slight ringing in ears and slight to medium headache started. Left house at 12:30 pm on service call away until 7:45 pm. I felt OK by 2 pm. On entering house at 7:45 pm instant medium ringing in ears started and slight to medium headache. By 8:40 pm it had progressed to medium ringing in ears and medium headache I left house at 9:30 pm.

Note: in my opinion the reason this is an example of a “good” day is the fact I spent less than 4 hours on my property in three batches of time separated with a “detoxification “period in between.

An example of an average day:

An average day usually starts out with no issues (OK) while sleeping elsewhere. On entering my home (on many occasions when unlocking the door) I have up to a maximum of 17 minutes in the house if I’m lucky before Ringing in ears at various intensities and headache at various intensities starts interspersed on some days with alternating bouts of nausea, vomiting, diarrhea, dizziness, occasional chest tightness, (stiff seized limbs, if I spend too much time in the house or sleep here,) “short term (new) memory loss”, (i.e. just yesterday (Feb 3 2011) in a restaurant I had decided what to order and asked the lady with me to order first, by the time she was done ordering chicken fingers and a drink I had totally forgotten what I wanted to order, how embarrassing.) This problem seems to linger (based on conversations with people who are no longer exposed and haven’t been for years) and in my case is seems to be getting worse.etc.

In short I know something bad will happen every day I reside on my property the only variables are which symptoms besides the headache and ringing in ears, how bad, and how long will they last. I have learned to spend as little time as possible on my property as it is the only sure way to prevent or alleviate my symptoms. I have found no “pain killers” that work and my doctor tried me on many different ones before I discovered the “cure” for my headache was to essentially abandon my property as much as possible.

I have had several persons (some of which had never been on my premises before) visit my home 99% of which left in 5 to 30 minutes with either a feeling of tightness in their chest a headache or both, some have also experienced the ringing in their ears. All of these symptoms dissipate for them within an hour or so of leaving my home, depending on how long they have been visiting.

I also have had on some occasions a severe problem with an audible hum emanating from the T/S (distinctly audible while inside the house with doors and windows closed wearing 27 db noise reduction rated ear protection). In my opinion the reason the hum is such a problem is the fact that the (MOE) decided that a noise level of 40 db(a) on the (a) scale was an appropriate level for a rural area at night when in fact during short term testing at my property by a qualified acoustic consultant (hired by CHD) at approximately 2 am the noise level was 16 db(a). An increase in noise level of 20db(a) is accepted as a minimum of a 4 times increase of the noise level to the human ear, an increase in "power level" of well over 100 times. This is due to the logarithmic scale used to measure noise levels.

Another way of putting this is to quote the wind developers mantra used here: "40db (a) is no louder than a library or a refrigerator". The World Health Organization (WHO) has determined that the difference in the noise level between inside and outside a home (even with windows open) will be approximately 10 to 15 db(a). According to a "noise level comparison chart" on the internet 0 db(a) is regarded as the threshold of hearing, 10 db(a) is a sound proof room, 20 db(a) is a recording studio. If we factor in my 16 db(a) outside minus WHO's 15 db(a) reduction, I have essentially been forced from a room at almost the threshold of hearing (1 db(a)), (9 db(a) quieter than a "soundproof" room) to essentially a room in a library with a constantly running refrigerator in it when the T/S was first energized. This in my opinion demonstrates the "flaw" in the audible portion of the MOE noise guideline. I have tried 3 times to have the guideline revised all were refused. The guideline also makes no attempt to address Low Frequency Noise or Infrasound, which I fear may be even larger problems created by these rural installations.

I trust no one reading this submission would willingly accept an increase in the noise level of 4 times as loud to the ear where they attempt to sleep at night. Bear in mind this could very well be non stop 24/7 for potentially the rest of your life or until you can't stand it any longer and move away or as I have been forced to do rent other accommodations in which to enjoy a nights sleep with all the attendant expenses thus incurred.

I have attached the decision rendered (September 12 2008) (please note it is 7 pages in length) in my case by the property tax Assessment Review Board (ARB) as an example of the impact of wind development on the municipal tax base and the ratepayer (me). (I believe my property thanks to the detriment across the road is not salable, (a clause in the real estate law in this province states you must reveal to a potential buyer any detriments to your property or face legal repercussions etc.)) . This decision represents a 50% loss to the municipality, possibly a complete loss of value to the ratepayer. Since the rendering of this decision the T/S has been expanded to double its size. I will be appealing once again to the ARB in 2012.

When CHD decided to let the public know that they were expanding the project for Phase two, (CHD sent the public notices for both phases of the project to Rural Route # 2 Grand Valley approximately 3 km from the part of the project area located in Rural Route # 1 Grand Valley where I live) at the Ontario Municipal Board

(OMB) hearing into the expansion of the T/S and the addition of 88 turbines (twenty two in Amaranth)) the company representative was adamant that there were two transformers shown on the site plan for the T/S from day one). At the initial public meeting (April 20th 2005) before any construction began the president of CHD stated as recorded in the minutes of the council meeting that "there is only one transformer proposed and noise level will be minimal" Apparently

minimal is 43 db(a) at my residence as determined by CHD's hired acoustic consultants, (the maximum limit for a stationary noise source is 40 db(a) minus in this case 5 db(a) for "tonal" noise or transformer hum). The reason for the original mistake resulting in CHD being "out of compliance with the noise guideline" I learned from the acoustic consultant was that CHD had inadvertently forgot to give the acoustic consultant the results from the plot by the land surveyor of the closest residences to the T/S so that the consultant could determine the noise levels and determine compliance. The acoustic consultant was also operating under the assumption that the T/S was located within the project boundary with the turbines. The MOE reasoning for missing this potential problem was: "The substation was not described as a new structure and there was no indication that it included transformers. The applicable fee did not include any other equipment except for the 45 generators. It was concluded that the application for approval did not include the transformer substation." The solution after the noise level was determined to be "out of compliance" was to construct a noise abatement wall around three sides of the transformer North, West and South (I live on the south west side).

The original General Electric "Prolec" transformer with 45 turbines connected to it operated at 67 db(a) at 16 meters but was tested by the manufacturer at a corrected sound pressure level of 76.9 db(a) maximum for a certain location on the transformer for a manufacturer's guarantee of 83 db(a). The "new" "quieter" "Siemens" transformer substituted for the old 83 db(a) one was tested by the manufacturer at a corrected sound pressure level of 75.8 db(a) (this may explain why the acoustic consultant at the OMB hearing while under oath refused to guarantee the noise level of 71 db(a) he was trying to sell me on neither would CHD guarantee the 71 db(a) touted at the OMB as a manufacturer's test specification) at a certain area of the transformer for a manufacturers guarantee of 80 db(a). The second transformer added to the site was tested by the manufacturer with a result of 74.9 db(a) maximum for a certain location on the transformer also with a manufacturer's guarantee of 80 db(a). If we take the entire site with two transformers as a whole the noise level has increased using the manufacturers guarantee back to 83 db(a) as two side by side noise sources increase the noise level by 3 db(a). If we use the test results it is increased by a minimum of 1 db (a). This was the resolution to my noise problem fully approved by the Ministry of the Environment, The Ontario Municipal Board, and my municipal council. I believe it may be the first resolution ever approved by three government bodies to make an ongoing problem worse!

I would also like to mention the relatively "new" problem of "Electrical Pollution (EP)" also known as "dirty electricity". I am not an electrical engineer however I will attempt to define EP as it was explained to me. As you may know the electrical "grid" system in North America is based on a frequency of 60 cycles per second or 60 hertz (check any of your household electrical appliances). EP is all of the other frequencies higher than 60 hertz "riding" on the 60 hertz sine wave. These additional unwanted frequencies cause what is known as Harmonic Distortion of the sine wave, and the harmonics are labeled the first, second, third etc... These individual harmonic numbers are then combined to generate a Total Voltage Distortion (THD) percentage. I have been told that wind turbines are notorious generators of EP as the wind is not a steady source of energy to drive the generator (inside the turbine) (the wind speed fluctuates, sometimes very rapidly) unlike a steam (nuclear) Water, (hydro) or gas turbine or an internal combustion engine. Some wind turbines may contain "inverters" (to convert the DC current of the generator to AC current to match the "grid") another source of EP.

Due to voltage distortion limits placed upon generators supplying the grid a Generator (turbine) is only allowed to place electricity with a certain maximum amount of Total Harmonic Distortion (THD) into the grid (in my case of a 230,000 volt grid connection 1.5 % THD is Maximum) which means the generator has to “filter out” if you will all the excess THD before the electricity is placed on to the grid. I’ve been told that the least expensive place to do this “filtering” is at the Transformer substation as the generator can filter their entire output all at one time. The generator only needs one set of capacitors etc. not one set of capacitors etc. times the number of turbines) Makes economical sense, for the developer’s pocket. The problem as far as I am concerned (because I live adjacent to a substation with dirty electricity going in and clean electricity going out to the grid) is now that the generator has filtered the unwanted THD (essentially garbage) out now what do they do with the garbage? Where does it go?

An acquaintance of mine during a conversation with a representative of the Electrical Safety Authority (ESA) was told that the generator essentially “dumps” the THD into the ground around the T/S to disperse it and the ESA gets a report of how much they have dumped and when. To my mind this explains the “ground” wire coming out of the T/S interconnected to a ground wire running down every pole until it reaches the intersection north of my home then the ground wire is spliced into the neutral wire for the entire neighbourhood, and then disappears completely. This may also explain why the T/S and all the turbines sit on a “grounding grid” placed underneath them.

Funny thing! The next time in conversation the same representative had changed his mind completely and said the generator didn’t do that. I have to wonder where the truth, lies in his statement.

The person I hired to check my home for EP stated to me after he completed testing that essentially you are living inside a microwave oven and I recommend that you find somewhere else to live. He also stated that he knew I was in trouble as soon as he turned in the driveway as he has the ability to “feel” it. (I have to admit I was highly skeptical to say the least when he started to explain what was going on at my property). That was nearly two years ago, unfortunately I have begun to join his “club” as well as I can now pickup these issues elsewhere. He warned me that that would happen and I have to admit he is correct. Unfortunately like most rural residents I can not afford to “walk away” especially when my “business” is located here and I can not afford to own two properties as I doubt I would have much luck unloading this place now at a reasonable price, once I disclose all the faults in my opinion caused by the T/S.

As a side note the Institute of Electrical and Electronics Engineers Inc. in the revision of IEEE Std 519-1981 , IEEE Std 519 tm-1992 states in clause 6.3 page 29 Transformers “ With the exception that harmonics applied to transformers may result in increased audible noise, the effects on these components usually are those arising from parasitic heating”. Parasitic heating results in some loss of iron from “voltage harmonics” and copper loss from “current harmonics”. I believe this might be another avenue which should be investigated as I would doubt that the manufacturer’s of transformers “feed” their transformers harmonics on purpose during noise emission level testing because as mentioned above harmonics can cause a transformer to degrade its iron and /or copper content and essentially “eat” itself over time. What does that do for the audible noise etc.? Food for thought!

To use the original transformer here as an example the noise level was projected to be 31 db(a) at my home after the installation of the acoustic noise barrier wall and yet it exceeded the limit of 35 db(a) during an acoustic noise level test. Perhaps this was at least partly as a result of harmonics entering the transformer and thereby increasing the audible noise?

After reading the above letter I appeal to the persons who may be about to force someone else to endure this nightmare, to ask yourself, how much would you be willing to pay for my property? And how would you feel if you were in my shoes?

The most important question: How many of your fellow residents are you willing to force to endure this situation or one similar, possibly worse, in the name of "green"? energy?

I declare, under penalty of perjury, that the foregoing is true and correct based on my personal knowledge, and that the original of this declaration was signed February 8 2011 at 214242 10th line Amaranth R.R. # 1 Grand Valley Ontario Canada.

—

Paul Douglas Thompson

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Assessment Review Board
Commission de révision de l'évaluation foncière

File No: WR 70364

Region Number: 22
Municipality: Township of Amaranth
Roll Number: 2208-000-002-27050-0000
Hearing Number: 144063
Complaint Number: 1975050

In the matter of Section 40 of the Assessment Act, R.S.O. 1990, c. A. 31, as amended, and in the matter of a complaint with respect to taxation year 2008 on premises known municipally as 21424 10th Line Amaranth.

BETWEEN: Paul Douglas Thompson

Assessed Person/
Complainant

-and-

The Municipal Property Assessment Corporation,
Region No. 22 and Township of Amaranth

Respondents

APPEARING: P. D. Thompson - for the Assessed Person/Complainant
D. Carney - for the Municipal Property Assessment Corporation
No one appeared - for the Municipality

DECISION OF THE ASSESSMENT REVIEW BOARD delivered by:

C. Marques

This complaint came before the Assessment Review Board on July 21, 2008 in the Town of Orangeville.

ISSUE

The subject property is located directly in front of a Canadian Hydro Developers transformer station which emits a noise level of 40 decibels. Mr. Thompson, the complainant, argues that, except for the negative impact of the noise on the value of his home, the assessment of \$255,000 as returned would be correct.

The Municipal Property Assessment Corporation (MPAC), does not dispute that the current value of the subject property is negatively impacted by the noise emitted by the transformer station. MPAC has, however, made no adjustment to the assessment to reflect the noise nuisance and offers no evidence with respect to what the adjustment might be.

The issue before the Board for determination is what correction to the current value assessment (CVA) of the subject property is required to allow for the noise contamination?

DECISION

The Board reduces the CVA of the subject property from \$255,000 to \$127,000 for the 2008 taxation year.

REASONS FOR DECISIONS

Property Description:

The property is a one-storey, single family dwelling, built in 1989, with a total building area of 1,320 square feet. The property is assessed at \$255,000 for the 2008 taxation year.

Complainant's Evidence:

Mr. Thompson, the owner, appeared before the Board. He presented Exhibit #1, a copy of his presentation to the Board, a CD with photographs of the Hydro One transformer station, an audio recording of the sound emitted by the transformer station, and a binder of evidence which was presented at a hearing of the Ontario Municipal Board.

Mr. Thompson testified that the residence on the subject property was built in 1989. In April 2005, the Municipality of Amaranth rezoned the 15 acre parcel of land directly across the road from the subject property for the purpose of the construction of the transformer station. The transformer station is located 360 meters away from the subject property. The constant hum associated with these activities is 40 decibels, audible not only outside in the yard, but also within the house with the windows closed. Mr. Thompson described the noise as a constant nuisance that not only affects his day-to-day activity, but also impacts the sales value and marketability of his property. He believes that there will be more transformers built on this location, further increasing the noise level that he describes as a nightmare, further devaluing his property. Mr. Thompson agrees that the subject property's CVA of \$255,000 assigned by MPAC would be correct if it were not affected by the negative influence of the transformer station. He suggests that he should be exempt from paying property taxes due to this problem, and is looking to the Board to reduce the CVA accordingly.

Municipal Property Assessment Corporation Evidence:

MPAC has placed a CVA on the subject property in the amount of \$255,000 using a sales comparison approach. Mr. Carney did not submit any evidence as to the effect of the noise level on the CVA because there are no sales in the vicinity that would test the

theory that the noise emitted by the transformer station impacts sales values negatively or otherwise. He confirmed that noise is audible even over the telephone, and that it has a negative influence on the value of the subject property. Mr. Carney did not present any evidence to assist the Board in quantifying the nuisance, because he has no idea how to do so.

The Legislation:

In making a decision in this matter, the Board is governed by section 1 and subsections 19(1), 19.1(1) and 44(2) of the *Assessment Act (Act)*.

Section 1 defines current value as:

“current value” means, in relation to land, the amount of money the fee simple, if unencumbered, would realize if sold at arm's length by a willing seller to a willing buyer.

Subsection 19(1) states that:

***19(1) Assessment based on current value.** - The assessment of land shall be based on its current value or average current value, as determined under section 19.1.*

Subsection 19.1(1) states:

***19.1(1) Assessment, single years and averages.** – Subject to subsections (2) and (3), land shall be assessed for a taxation year at the current value of the land for the taxation year.*

***19.2(1) Valuation days.** – Subject to subsection (5), the day as of which land is valued for a taxation year is determined*

as follows:

1. *For the 2006, 2007 and 2008 taxation years, land is valued as of January 1, 2005.*

Subsection 44(2) states that:

44(2) Reference to similar lands in the vicinity. – *In determining the value at which any land shall be assessed, reference shall be had to the value at which similar lands in the vicinity are assessed.*

Subsection 40(11) of the *Act* directs the Board to “...determine the amount of the assessment as necessary to reflect corrections to the current value.” The result of this process should be current value.

The Board’s interpretation of the Legislature is that subsections 19(1) and 19.1(1) are primary. The direction contained in subsection 44(2) requiring reference to the value at which similar lands in the vicinity are assessed is secondary. In other words, the Board must first look to sales evidence to determine if a correction to current value is required.

Board’s Deliberations:

The only issue before the Board is to determine the effect on the current value of the negative influence created by the noise emitted by the transformer station located directly across the road from the subject property.

Both parties recognize that this very unique situation makes it difficult to determine a correct current value in accordance with the directions set out in the *Act*, and have asked the Board to determine a value reduction for this negative influence on the subject property. Mr. Thompson and Mr. Carney are turning to the Board for assistance in resolving this challenge.

There is evidence that noise contamination exists without any apparent cure. Indeed, if Mr. Thompson's fears come true, the constant noise will become louder. The Board finds that the subject property is unique and it has no doubt that it is negatively impacted by the noise contamination. There is no sales data or similar evidence to assist the Board in quantifying the impact on current value.

Mr. Carney does not dispute the noise contamination. He presented no evidence on behalf of MPAC, as to the contamination's impact on the subject property, but testified that the noise was loud enough to cause significant interference with a telephone conversation he had with Mr. Thompson.

The Board is unable to address the complainant's suggestion that he should be exempt from property taxes, since that is not within the Board's jurisdiction. The Board's jurisdiction is limited to if a correction is required to the current value.

The Board finds that the constant hum alleged by Mr. Thompson does exist and significantly reduces the current value of the subject property. The best evidence is the audio portion of the CD (Exhibit #1) and the testimony of both parties. Having heard this nuisance, apparently sanctioned by the Municipality, the Board accepts Mr. Thompson's testimony that the stigma of noise contamination has a negative impact on the value and marketability of the property, and that after learning of the hum, prospective purchasers will quickly lose interest in purchasing the property. The Board is satisfied that a very substantial reduction is warranted.

Having satisfied the Board that a correction to current value is required, the Board is left without evidence to quantify the effect. While the onus is on the complainant to prove that the assessed value of the subject property is incorrect, the Board is of the view that

in the circumstances of this case where the evidence is clear that a correction is required, MPAC should have some responsibility for returning a correct assessment for the property. The evidence is clear that while aware of the nuisance and agreeing that it affects current value, no effort has been made by MPAC to quantify it. The Board is of the view that if MPAC agrees that the current value is incorrect and makes no effort to quantify the correction so required, the complainant should not be left with an incorrect assessment or bare the expense of a professional appraisal.

Under the circumstances, the Board reduces the assessment of the subject property for the 2008 taxation year by 50% from \$255,000 to \$127,500, rounded down to \$127,000.

"C. Marques"

C. Marques
Member

/ll

DECISION RELEASED ON: September 12, 2008