Tribunals Ontario

Tribunaux décisionnels Ontario

Assessment Review Board

Presentation for Canadian Property Tax Association

Dirk VanderBent, Vice Chair

Kelly Triantafilou, Registrar

May 12, 2026 @ 1pm

Agenda

Tribunals Ontario

Statistics

Best Practices

S.53 and Rule 89

Tribunals Ontario

Tribunals Ontario was created January 1, 2019.

- Consists of 13 adjudicative tribunals that play an important role in the administration of justice in Ontario.
- Each year our tribunals receive and resolve well over 100,000 cases.
- We provide fair, accessible dispute resolution to thousands of Ontarians.
- We address various kinds of disputes at our tribunals, including those in the social, property assessment, safety and licensing sectors.
- People who appear before our tribunals have a right to fair and accessible dispute resolution.

Executive Leadership

Sean Weir

Executive Chair, Tribunals Ontario

Harry Gousopoulos

Executive Director, Tribunals Ontario

Ken Bednarek

Associate Chair, Assessment Review Board

ARB Vice Chairs and Registrars

Dirk VanderBent

Vice Chair

Kelly Triantafilou

Registrar, Senior Manager

Georgia Trifonidis

Deputy Registrar

ARB Statistics

ARB statistical Overview

As of April 1, 2026 the ARB has:

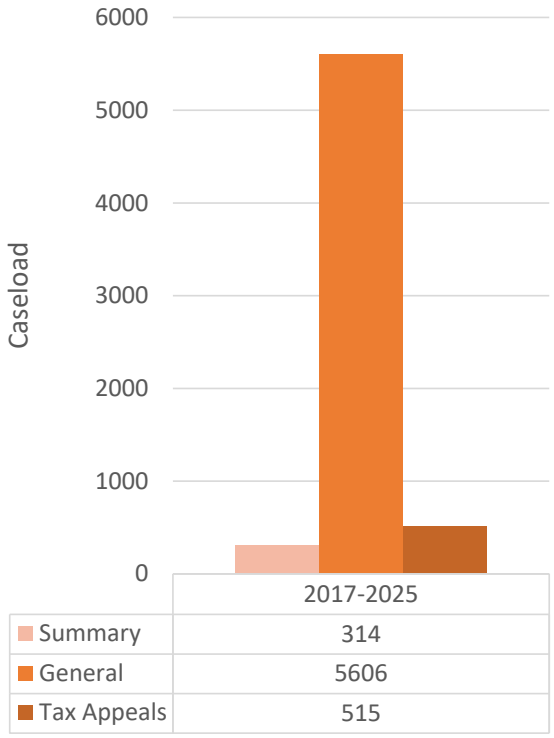
- **5,922** assessment appeals, **3,546** properties
- 515 tax appeals
- Majority of appeals are in the **current assessment cycle (99.9%)**
- 2 appeals are prior to the 2017 cycle
- **2017 Certification of the Roll to be completed shortly as all 2017 appeals have resolved**

ARB Statistical Overview

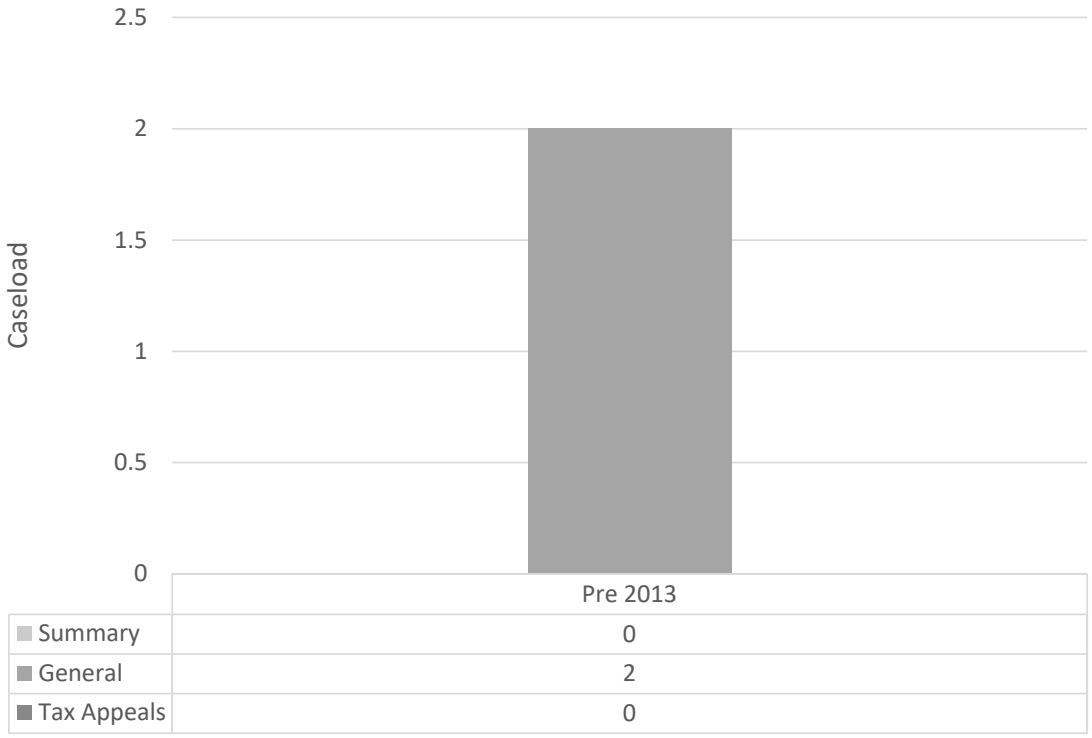
April 1, 2025 – March 31, 2026:

- **292 Expedited Board Directions**
- **2174 Requests for Reconsideration Extensions**
- **63 Requests for Late Appeals**
- **30 Requests for Review or Reinstatement**

Aging Caseload by Cycle



	2017-2025
Summary	314
General	5606
Tax Appeals	515



	Pre 2013
Summary	0
General	2
Tax Appeals	0

Tribunals Ontario Performance Measures - ARB

Measurements	Targets	FY 2025-2026 FY	
		#	%
Percentage that the hearing event month is assigned within 90 days of a perfected appeal	85%	6,028	100%
Decisions issued within 60 calendar days from the conclusion of a hearing	85%	4,965	96%
Percentage of summary appeals resolved within 40 weeks of the commencement date for ARB	85%	631	81%
Percentage of general appeals resolved within 135 weeks of the commencement date for ARB	85%	3,446	96%

Profile of Caseload by Property Types

Type of Property	Number of Appeals
Residential	582
Multi-Residential	591
Commercial	2090
Industrial	2256
Vacant/Development Land	402
Farm/Farmable	516

Common Observations

Unfamiliar with legislation, Rules, and common practices

Missing information or incomplete documentation

Unclear rationale and direct correlation for the request

Unsupported assumptions

Improperly filed documentation and evidence

Evidence not supported or tied to statutory requirements

Why Filing Quality Material Matters

ARB operates under the *Assessment Act* and its own Rules of Practice and Procedure, which are designed to ensure fairness, efficiency, and clarity

Delays and scheduling and adjudication

Potential adjournments and procedural complications

Reduced effectiveness of evidence

Improving submission quality benefits all parties—taxpayers, municipalities, MPAC, and the Board

Impact on fairness and transparency

Best Practice #1

Start with a clear narrative

- Provide a clear and concise summary of issues for the appeal(s)
- Identify the key issues in dispute
- Explain the valuation approach
- Connect your evidence, legislation, rules to the narrative

Best Practice #2

Organize Evidence

- Adhere to the Board's Practice Direction on filing evidence
- Use clear labels and headings
- Highlight key data or issue points
- Group similar arguments and thoughts together

Best Practice #3

Strengthen your Valuation Evidence

- Provide market, valuation, comparable data that supports your arguments
- Use comparable properties effectively
- Explain methodology, not just your assumptions
- Avoid starting with the “end” result in mind
- Avoid assumptions without evidence

Best Practice #4

Meet Procedural Requirements

- Adhere to the Board's required timelines
- Use correct forms, documentation, submitting requirements
- Confirm that all mandatory information is provided before submitting
- Ensure that all parties are copied on the submissions
- Parties MUST have the proper authority

Best Practice #5

Communicate Clearly

- Avoid jargon where possible
- Use plain language to explain internal technical concepts
- Provide summaries using tables, charts, or models
- Flag/highlight unique characteristics about the property

Best Practice #6

Effective vs. Ineffective Submissions

Effective:

- Clear issue statements
- Organized evidence packages/submissions
- Support your narrative
- Timely filings

Ineffective:

- Missing data, comparables
- Unexplained calculations and/or outcomes
- Disorganized submissions
- Late or incomplete submissions

Tips for Improving Submission Quality

Review ARB's website to ensure you are submitting information using the correct forms, or format

Review Practice Direction on **Electronic Document Guideline**

Use checklists before filing

Review past ARB or Divisional Court decisions for guidance

Confirm data accuracy before submissions

ASK – "would someone not familiar with this property understand your argument?"

Drafting Strong Written Evidence

State your position clearly and **early**

Connect each fact to the issue in dispute

Use consistency terminology and definitions

Explain calculations and assumptions

Draft for a reader not familiar with the property

Anticipate gaps and/or questions

Use visuals to clarify, words sometimes can complicate

Maintain a professional tone, objective tone

Ensure internal consistency across all of the documents

How Better Submissions Help all Parties

Faster hearings or settlements

No adjournments

More focussed discussions

Improved fairness and transparency

Better outcomes for the parties

Section 53 Requests

Common Issues:

- Insufficient evidence supporting the request
- Misunderstanding of what Section 53 can and cannot remedy
- Missing statutory references or incomplete forms

Practical guidance:

- Encourage practitioners to clearly identify the statutory basis for the request
- Provide proper and appropriate documentation of what constitutes adequate supporting documentation
- Emphasize the importance of demonstrating why the correction is warranted under the Act

Rule 89 – Part 13 Confidential Documents

Common Issues:

- Requests that **do not explain why confidentiality is necessary**
- Parties citing “confidentiality” without linking it to the Rule
- Submissions failed to identify the pages that need to be protected
- Over-designation of materials as confidential
- Missing or vague descriptions of “harm”
- Requests made late in the process

Rule 89 – Part 13 Confidential Documents

Practical guidance for correcting these issues:

- Be Specific: identify exactly what documents or portions require protection
- Explain the basis: tie the request to Rule 89
- Describe the harm: explain how disclosure would affect the person/public
- Avoid over-claiming: limit confidentiality to what is necessary
- File early: make the request as soon as you need is known
- Clear Language: justify the request

Priorities | Projects | Successes | Flags

- **Appeals Management Committee (AMC)**
  - Membership Refresh – April 2025

- **Certifying the Roll – *Assessment Act* Section 36(6)**
  - Municipalities have been sent their notifications

- **Extreme Sickness and Poverty Applications**
  - Process Improvements

Looking Ahead -General Reassessment

- Continue to meet with Stakeholders through AMC
- Conducted formal stakeholder consultation sessions (June 2024)
- Review of all public facing documents, practice directions, guidelines
- Meet weekly to discuss improvements, streamlining practices, SMT
- Monitor and track trends or topics that arise that could lead to change “pulse” of the assessment community

ANY
Questions?

thank
you

Biographies

Dirk VanderBent
Vice-Chair

Dirk has over 30 years' experience as a lawyer, mediator, and administrative tribunal adjudicator. After practicing as a litigation lawyer, he has held positions as: mediator and arbitrator in Ontario's no-fault insurance dispute resolution system; Senior Manager, Office of the Chief Justice (Ontario Court of Justice); and Vice Chair (Ontario's Environmental Review Tribunal) and (Board of Negotiation).

He is currently a Vice Chair at Ontario's Assessment Review Board.

His professional qualifications include: Bachelor of Mathematics (University of Waterloo), LL.B (Osgoode Hall Law School), Certificate in Advanced Mediation Skills (Ryerson University), and Certificate in Advanced Arbitration Skills (Arbitration and Mediation Institute)

Biographies

Kelly Triantafilou
Senior Manager, Registrar

Kelly is a results-driven public-sector Senior Manger with deep expertise in tribunal operations, digital modernization, and organizational transformation. As Registrar and Senior Manager at the Assessment Review Board, she leads strategic planning, operational performance, stakeholder engagement, and major modernization initiatives that have accelerated appeal timelines, expanded digital services, and strengthened client-centered delivery.

A collaborative and people-focused leader, she builds high-performing teams, mentors emerging leaders, and fosters cultures of trust, accountability, and innovation. Her career includes senior roles across multiple tribunals, where she has led complex change initiatives, organizational realignments, and enterprise-level IT projects.

She is also an active community leader, mentor, and volunteer, committed to supporting women, seniors, and youth through various initiatives and programs.