



## ASSESSMENT REVIEW BOARD

MAIN FLOOR CITY HALL  
1 SIR WINSTON CHURCHILL SQUARE  
EDMONTON, ALBERTA T5J 2R7  
(780) 496-5026 FAX (780) 496-8199

July 9, 2010

**NOTICE OF DECISION NO. 0098 02/10**

MARK GORANSRUD  
TINSTAR HEATING AND VENTILATION LTD  
20414 107 AVENUE NW  
EDMONTON, AB T5S 1W9

THE CITY OF EDMONTON  
ASSESSMENT AND TAXATION BRANCH  
600 CHANCERY HALL  
3 SIR WINSTON CHURCHILL SQUARE  
EDMONTON, AB T5J 2C3

This is a decision of the Assessment Review Board (ARB) from a hearing held on June 22, 2010 respecting an appeal on the 2010 Annual New Realty Assessment.

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Year
1221555	20410 107 Avenue NW	Plan: 8222593 Unit: 4	\$191,000	Annual - New	2010

### **Before:**

Rob Reimer, Presiding Officer  
Jack Jones, Board Member  
Dale Doan, Board Member

**Persons Appearing: Complainant**  
Mark Goransrud

**Persons Appearing: Respondent**  
Joel Schmaus, Assessor

### **PROCEDURAL MATTERS**

Upon questioning by the Presiding Officer, the parties present indicated no objection to the composition of the Board. In addition, the Board members indicated no bias with respect to this file.

### **ISSUES**

The single issue raised on the complaint form was the assessment amount.

### **LEGISLATION**

***The Municipal Government Act, R.S.A. 2000, c. M-26;***

S.467(1) An assessment review board may, with respect to any matter referred to in section 460(5), make a change to an assessment roll or tax roll or decide that no change is required.



S.467(3) An assessment review board must not alter any assessment that is fair and equitable, taking into consideration

- a) the valuation and other standards set out in the regulations,
- b) the procedures set out in the regulations, and
- c) the assessments of similar property or businesses in the same municipality.

### **POSITION OF THE COMPLAINANT**

The Complainant's position was that the subject property was assessed at a value higher than its market value. He stated that he had purchased the property in August of 2009 at a cost of \$115,000 and that, therefore, that figure should be considered the market value. He further stated that the subject property did not benefit from municipal services such as water, sewer, street lighting and paved roads. His position was that the value of the property was negatively impacted by the lack of these services.

### **POSITION OF THE RESPONDENT**

The Respondent's position was that the subject property is assessed within a range that reflects fair market value for comparable properties. He provided evidence that included six sales comparables as well as twenty four equity comparables.

### **FINDINGS**

The ARB finds that the subject property is assessed at a value which is within a range of comparable properties, and therefore reflects fair market value.

### **DECISION**

The decision of the Board is to confirm the 2010 assessment of \$191,000 as fair and equitable.

### **REASONS FOR THE DECISION**

The Complainant stated that he had purchased the subject property in August of 2009 at a cost of \$115,000. This sale occurred after the valuation date of July 1, 2009. In the evidence document identified as C-1, he states that there were five sales of similar properties within the same complex during 2009 at a price of \$115,000 each. He did not provide evidence supporting this statement nor did he provide evidence that these transactions were arms length sales.

The Respondent stated that, because the sale of the subject property had occurred after the valuation date, he could not consider it in his assessment. He also questioned whether the sale was a true arms length sale.

As there was no documented evidence provided to support the complainant's statements, the ARB agrees with the Respondent's position.

The Complainant stated that the subject property did not benefit from municipal services such as water, sewer, street lighting and paved roads. His position was that the value of the property was negatively impacted by the lack of these services.

All of the comparables provided by the Respondent, on pages 15 and 23 of the evidence document identified as R-1, were in the same area as the subject property. Many were in the same building or complex. Therefore, all would be impacted by the lack of municipal services to the same or similar extent as the subject property.

The ARB accepts that comparables provided by the Respondent reflect a fair market value comparison to the subject property, both in location and condition. While the assessment per square foot of the subject property is at the upper end of this range, this is justified by the fact that the subject property has a larger office space than most of the comparable properties.

### **DISSENTING DECISION AND REASONS**

There was no dissenting decision.

Dated this 9<sup>th</sup> day of July, 2010 A.D. at the City of Edmonton, in the Province of Alberta.

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Dale Doan

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CC: MUNICIPAL GOVERNMENT BOARD  
TINSTAR HEATING AND VENTILATION