



ASSESSMENT REVIEW BOARD

MAIN FLOOR CITY HALL
1 SIR WINSTON CHURCHILL SQUARE
EDMONTON, ALBERTA T5J 2R7
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July 9, 2010

NOTICE OF DECISION NO. 0098 04/10

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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
1221589	20414 107 Avenue NW	Plan: 8222593 Unit: 6	\$194,000	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 comparable properties had traded at a price of \$115,000. 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 \$194,000 as fair and equitable.

REASONS FOR THE DECISION

In the Complainant's 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 submitted evidence document R-1. Page 14 of this document had six sales comparables and page 22 had twenty four equity comparables.

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 14 and 22 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 9th day of July, 2010 A.D. at the City of Edmonton, in the Province of Alberta.

Dale Doan

CC: MUNICIPAL GOVERNMENT BOARD
TINSTAR HEATING AND VENTILATION