



ASSESSMENT REVIEW BOARD

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

June 21, 2010

NOTICE OF DECISION NO. 0098 06/10

CJ AMERONGEN PROF. CORP.
8830 60 AVENUE
EDMONTON, AB T6E 6A6

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 21, 2010 respecting an appeal on the 2010 Annual New Realty Assessment.

Roll Number 9948131	Municipal Address 8830 60 Avenue	Legal Description Plan 9723845 Unit 12
Assessed Value \$281,000	Assessment Type Annual - New	Assessment Year 2010

Before:

Tom Robert, Presiding Officer
Francis Ng, Board Member
Tony Slemko, Board Member

Persons Appearing: Complainant

None

Persons Appearing: Respondent

Marty Carpentier, Assessor

PROCEDURAL MATTERS

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

BACKGROUND

The subject property is a commercial condominium unit with a total building area of 1,455 square feet located at 8830 – 60 Avenue (Davies Industrial West Subdivision).

ISSUE(S)

Is the 2010 assessment of the subject property excessive?



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 evidence, as per the assessment complaint form is that there has been a sale within the complex of two vacant units with a time-adjusted sale price per square foot on the total area of these units at \$146.86 (as per the Respondent's evidence).

POSITION OF THE RESPONDENT

The Respondent argued that there is a range of adjusted sale prices per square foot on four properties ranging from a time-adjusted sale price per square foot of \$261.33 to \$146.86. The Respondent argued that \$193.13 falls within an acceptable range within the value perimeters.

DECISION

The decision of the Board is to reduce the 2010 assessment from \$281,000 to \$214,000.

REASONS FOR THE DECISION

The Board looked to the sales of 8860 and 8878 – 60 Avenue, as presented by both parties, as the best evidence before the Board. The indicated adjusted sale price was \$146.86 per square foot. Applying this per square foot value to the subject would indicate \$214,000.

Dated this 29th day of June, 2010 at the City of Edmonton, in the Province of Alberta.

Presiding Officer