



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 102/10

Altus Group Ltd  
17327 106A Avenue  
Edmonton, AB T5S 1M7

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 Composite Assessment Review Board (CARB) from a hearing held on August 03, 2010 respecting a complaint for:

Roll Number	Assessed Value	Municipal Address	Legal Description	Assessment Type	Assessment Notice For
9994250	1,250,000	11020 65 Avenue NW	Plan: 4195KS Block: 12 Lot: 75	Annual New	2010
9994251	1,232,500	6645 111 Street NW	Plan: 2412HW Block: 12 Lot: 87	Annual New	2010
7138159	3,012,000	10756 81 Avenue NW	Plan: RN4 Block: 131 Lot: 15 / 16/ 17/ 18	Annual New	2010

#### Before:

Tom Robert, Presiding Officer  
Reg Pointe, Board Member  
Ron Funnell, Board Member

#### Board Officer:

Annet N. Adetunji

#### Persons Appearing: Complainant

Chris Buchanan, Altus Group Ltd

#### Persons Appearing: Respondent

Abdi Abubakar, Assessment and Taxation Branch  
Steve Lutes, Law Branch

### PRELIMINARY MATTERS

Both parties agreed that roll number 9994250 (11020 – 65 Avenue) would be a representative appeal on all three roll numbers (properties) put forward.

## **BACKGROUND**

The subject properties are all walk-up apartment type properties, located in market area number 3. It was brought to the Board's attention by the Complainant that the calculation relating to the gross income multiplier (corrected) supported the assessments on all three properties.

## **ISSUE**

Whether the 2010 assessment for the subject property represents typical market value and is fair and equitable.

## **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.

## **DECISION**

The Board confirms the assessments.

## **REASONS FOR THE DECISION**

The Complainant submitted to the Board that that the calculation relating to gross income multiplier supported the assessment. The Respondent agreed with the Complainant.

## **DISSENTING DECISION AND REASONS**

None.

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

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Presiding Officer

*This Decision may be appealed to the Court of Queen's Bench on a question of law or jurisdiction, pursuant to Section 470(1) of the Municipal Government Act, R.S.A. 2000, c.M-26.*

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CC: Municipal Government Board  
Bruce Sembaliuk  
Julie Trache  
Kasper Properties Inc