

# ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 0098 106/10

Certified Weldall Metals Propeller Manufacturing Ltd 9931-78 Avenue NW Edmonton, AB T6E 1N6 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 5, 2010 respecting a complaint for:

Roll Number	Municipal Address	Legal Description
8014409	9931-78 Avenue NW	Plan: 1750R Block: 22 Lot: 7
		etc
Assessed Value	Assessment Type	Assessment Notice for:
\$453,000	Annual New	2010

**Before:** Board Officer: Alison Mazoff

Patricia Mowbrey, Presiding Officer James Wall, Board Member Brian Carbol, Board Member

**Persons Appearing: Complainant** 

M. Larry Sandulak Katheryn Sandulak **Persons Appearing: Respondent** 

Steven Radenic, Assessor, City of Edmonton Rebecca Ratti, Lawyer, City of Edmonton

# **PRELIMINARY MATTERS**

Neither party raised objections to the composition of the Board when asked. The Board indicated that there was no bias among its members.

## **BACKGROUND**

The subject property is an industrial property located at 9931-78 Avenue, NW in the Ritchie neighborhood of the City of Edmonton. The subject property consists of a building of 1977 square feet, which is located on a site of 8,697 square feet.

## **ISSUES**

- 1. Is the 2010 assessment of \$453,000 fair and equitable?
- 2. Are there any negative influences in the proximity of the subject property that adversely affect the value of the subject property?

## **LEGISLATION**

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

- 460(1) A person wishing to make a complaint about any assessment or tax must do so in accordance with this section.
- 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.
- (2) An assessment review board must dismiss a complaint that was not made within the proper time or that does not comply with section 460(7).
- 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 bases the complaint of the 2010 assessment on adverse factors such as crime and vandalism in the area. The Complainant also maintains that the assessment has been too high over a period of years. The Complainant requests that the 2010 assessment of \$453,000 be reduced to \$249,181.

## **POSITION OF THE RESPONDENT**

The Respondent requested that the Board confirm the 2010 assessment of \$453,000 based on the principles of mass appraisal.

## **FINDINGS**

There is a negative influence affecting value.

#### **DECISION**

The decision of the Board is to reduce the 2010 assessment from \$453,000 (\$229.25 per square foot) to \$407,500 (\$206.12 per square foot).

## REASONS FOR THE DECISION

- 1. The Board reviewed the Complainant's evidence, C1, and the Respondent's evidence, R1. Evidence presented by the Complainant regarding year to year percentage increases is disregarded as the Board can consider only the current year, (*MGA* s. 467(2)).
- 2. The Board noted the Complainant provided evidence, C1 pp. 3 14, and argument outlining criminal activity in the subject area. The Complainant provided documentation including police witness statements, photographs from video surveillance and photographs of damage, for eight break-and-enter activities to the subject between December 29, 2005 and May 27, 2009. The Complainant gave oral testimony that these break-ins resulted in the loss of \$32,000 in equipment and materials plus physical damage to the property.
- 3. The Board heard that no consideration had been given by the Respondent to the adverse neighborhood factors in the property assessment, and upon questioning by the Complainant the Respondent indicated the subject property was unique.
- 4. The Board finds a 10% reduction to the 2010 assessment is appropriate for the reasons stated and reduce the assessment from \$453,000 to \$407,500.
- 5. The Board finds the reduced assessment of \$407,500 is fair and equitable.

## **DISSENTING DECISION AND REASONS**

There are no dissenting decisions or reasons.

Dated this 10th day of August, 2010, at the City of Edmonton, in the Province of Alberta.

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.

CC: Municipal Government Board

CC: Metro Sandulak