



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 111/10

CANADIAN VALUATION GROUP
1200 10665 JASPER AVENUE
EDMONTON AB T5J 3S9

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 July 19, 2010 respecting an appeal on the 2010 Annual New Realty Assessment.

Roll Number 8637894	Municipal Address 8108 Coronet Rd. NW	Legal Description Plan 4243KS Block 3 Lot 7
Assessed Value \$1,354,000	Assessment Type Annual New	Assessment Year 2010

Before:

Ted Sadlowski, Presiding Officer
George Zaharia, Board Member
Judy Shewchuk, Board Member

Persons Appearing: Complainant

Tom G. Janzen, Agent
Canadian Valuation Group

Persons Appearing: Respondent

Bob Thorgeirson, Supervisor
Industrial & Land Assessment
Assessment and Taxation Branch

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.

The Respondent made a recommendation to reduce the 2010 assessment on this property from \$1,354,000 to \$1,300,500.

ISSUE(S)

The amount of the assessment was identified on the complaint form as the issue.

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 is in agreement with the proposed recommendation to reduce the assessment on the subject property.

POSITION OF THE RESPONDENT

The Respondent proposed a revision in the subject property's 2010 assessment from \$1,354,000 to \$1,300,500 on the basis that the condition of the subject property was reclassified from average to fair.

DECISION

The Board accepts the Respondent's recommendation to reduce the 2010 assessment from \$1,354,000 to \$1,300,500.

REASONS FOR THE DECISION

The Board accepted the Respondent's position that the condition of the property is fair rather than average.

Dated this 22nd day of July, 2010 A.D. 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
City of Edmonton, Assessment & Taxation Branch
Linnell Taylor, Assessment Strategies
Safeway Holdings (Alberta) Ltd.
Couillard Developments Ltd.