

**NOTICE OF DECISION      NO. 0098 117/12**

NEW VIEW ALLIANCE LTD  
5104 - 50 STREET NW  
EDMONTON, AB T6B 2Z8

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 23, 2012, respecting a complaint for:

<b>Roll Number</b>	<b>Municipal Address</b>	<b>Legal Description</b>	<b>Assessed Value</b>	<b>Assessment Type</b>	<b>Assessment Notice for:</b>
10200810	5003 55 AVENUE NW	Plan: 1025566 Block: 3 Lot: 9	\$5,402,000	Annual New	2012

*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, RSA 2000, c M-26.*

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cc:

## **Edmonton Composite Assessment Review Board**

**Citation: NEW VIEW ALLIANCE LTD v The City of Edmonton, ECARB 2012-001196**

**Assessment Roll Number:** 10200810

**Municipal Address:** 5003 55 AVENUE NW

**Assessment Year:** 2012

**Assessment Type:** Annual New

Between:

**NEW VIEW ALLIANCE LTD**

Complainant

and

**The City of Edmonton, Assessment and Taxation Branch**

Respondent

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**DECISION OF**  
**Hatem Naboulsi, Presiding Officer**  
**Jasbeer Singh, Board Member**  
**Mary Sheldon, Board Member**

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### **Preliminary Matters**

[1] Upon questioning by the Presiding Officer, the party present at the hearing indicated that they had no objection to the composition of the Board. In addition, the Board members indicated that they had no bias on this file.

[2] At the outset of the hearing, the Respondent advised the Board that no disclosure of any evidence had been received from the Complainant.

[3] The Respondent stated that the Complainant had indicated a preference for receiving all correspondence, including hearing notices and decisions by e-mail at the address indicated on the Complaint form.

[4] The Board was advised that the hearing notice had been sent to the e-mail address indicated on the Complaint form. The Respondent provided the Board with a copy of the string of e-mails on record (R-4).

[5] The subject parcel of land is adjoining and located immediately north of a larger parcel of vacant industrial land, owned by the same entity and the assessment appealed on similar grounds.

[6] Evidence, argument and submissions are carried forward to this file from Roll # 9533308 where applicable.

## **Background**

[7] The subject property is a parcel of vacant land measuring 246,942 square feet located in Roper Industrial neighbourhood, in south-east Edmonton. The property is a fully serviced lot with 2012 assessment of \$5,402,000.

## **Issue(s)**

[8] Is the 2012 assessment of \$5,402,000 for the subject property fair and equitable?

## **Legislation**

[9] The Municipal Government Act reads:

### ***Municipal Government Act, RSA 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**

[10] The Complainant was not present at the hearing.

[11] The Complainant requested a 2012 assessed value of \$3,492,220 on the complaint form, and also stated “Recent appraised value is much lower than City assessed value. Comparable land is much lower value”.

[12] The Complainant requested a 2012 assessed value of \$3,492,220.

[13] No other disclosed evidence from the Complainant was on file.

## **Position of the Respondent**

[14] The Respondent presented to the board the following;

- a. An assessment brief (R-1) that included equity and sales comparables.
- b. Law and legislation brief (R-2).
- c. Notice of Hearing that was e-mailed to the Complainant and a string of e-mail correspondence exchanged between the Assessment and Taxation branch, the

Complainant and the Assessment Review Board (ARB) administration (Exhibit R-4, carried forward from Roll # 9533308).

[15] Pursuant to the Complaint, the City of Edmonton Assessment Branch had reviewed the subject file and noted a sale of the subject property had occurred in July 2008. Based on this sale, the time adjusted sale price on the valuation date (July 01, 2011) was found to be \$16.18 per square foot.

[16] Using this TASP, the 2012 assessment for the subject parcel of land amounted to \$3,995,500.

[17] The Respondent informed the Board that the subject property had, once again sold in June 2012. The City assessor assigned to this file had communicated with the new owner of the property and advised him of the recommended lower 2012 assessment of \$3,995,500. This lower recommended assessment value was not acceptable to the new owner of the property.

[18] The Respondent advised the Board that the Complainant had failed to provide any evidence to support the allegation that the subject property had been assessed unfairly, inequitably or excessively, and had therefore not met the onus.

[19] Upon questioning by the Board, the Respondent indicated that the time adjustment of the 2008 sale price of the subject better reflected the market value of this property as the subject parcel of land was a substantially large lot and perhaps, the full impact of the size had not been adequately reflected in the assessment value generated by the assessment model.

[20] The subject parcel of land, although carrying a separate roll number is contiguous with the larger parcel to the south and these two pieces comprised parts of one sale in 2008 and again in 2012. It would, therefore, be fair to treat the two parts on the same basis.

[21] In the interest of fairness and equity, the Respondent requested the Board to accept the recommended lower 2012 assessment value of \$3,995,500 as fair and equitable.

### **Decision**

[22] The decision of the Board is to accept the recommended 2012 assessment value of \$3,995,500 as fair and equitable.

### **Reasons for the Decision**

[23] The Board noted that the Complainant's statements on the complaint form were not supported by any other evidence and did not provide sufficient and compelling grounds to question the 2012 assessment.

[24] The Board was persuaded by the Respondent's evidence that time adjusting the subject's sale price in 2008 would result in a more appropriate and fair market valuation for the 2012 assessment and be more reflective of the economies of scale applicable to the size of the subject parcel.

[25] The Time adjusted sale price for the subject parcel of land was shown to be \$16.18 per sq. ft. and when applied to the size of the lot (246,942 square feet), resulted in the recommended 2012 assessment of \$3,995,500.

[26] Jurisprudence has established that the onus of showing an assessment is incorrect rests with the Complainant. The Board is satisfied that the Complainant did not provide sufficient and compelling evidence for the Board to form an opinion as to the incorrectness of the assessment. Accordingly, the Board accepts the Respondent's recommendation and confirms the recommended 2012 assessment of the subject at \$3,995,500.

**Dissenting Opinion**

[27] There was no dissenting opinion.

Heard commencing July 23, 2012.

Dated this 8<sup>th</sup> day of August, 2012, at the City of Edmonton, Alberta.

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Hatem Naboulsi, Presiding Officer

**Appearances:**

None

for the Complainant

Darren Nagy

Tanya Smith

for the Respondent