

NOTICE OF DECISION NO. 0098 118/12

CVG
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 August 7, 2012, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
10014936	10605 JASPER AVENUE NW	Plan: NB Block: 6 Lot: 66	\$1,398,000	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.

cc: JASPER & 106 PROPERTIES LTD

Edmonton Composite Assessment Review Board

Citation: CVG v The City of Edmonton, ECARB 2012-001561

Assessment Roll Number: 10014936
Municipal Address: 10605 JASPER AVENUE
NW
Assessment Year: 2012
Assessment Type: Annual New

Between:

CVG

Complainant

and

The City of Edmonton, Assessment and Taxation Branch

Respondent

DECISION OF
James Fleming, Presiding Officer
Brian Frost, Board Member
James Wall, Board Member

Preliminary Matters

[1] Neither party objected to the composition of the Board. The Board Members confirmed that they had no bias with respect to this matter.

[2] At the outset, the Respondent submitted to the Board a recommendation to reduce the 2012 assessment from \$1,398,000 to \$1,338,000. This was acceptable to the Complainant.

[3] Since the parties agreed to the revised assessment of \$1,338,000, the recommendation was accepted by the Board and the complaint did not proceed to a merit hearing.

Background

[4] The subject property is an 8,028 square foot vacant parcel of land located at 10605 Jasper Avenue NW in downtown Edmonton. The property is assessed as a paved parking lot. The subject property is a corner lot fronting a major roadway.

Issue(s)

[5] Is the 2012 assessment of \$1,398,000 fair and equitable?

Legislation

[6] The Municipal Government Act reads:

Municipal Government Act, RSA 2000, c M-26

s 1(1)(n) “market value” means the amount that a property, as defined in section 284(1)(r), might be expected to realize if it is sold on the open market by a willing seller to a willing buyer;

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

[7] The assessment is reduced to \$1,338,000, the amount contained in the City’s recommendation.

Reasons for the Decision

[8] Since the Respondent’s recommendation was accepted by the Complainant, the Board is satisfied that the resulting assessment is fair and equitable.

Dissenting Opinion

[9] There were no dissenting opinions.

Heard commencing August 7, 2012.

Dated this 8th day of August, 2012, at the City of Edmonton, Alberta.

James Fleming, Presiding Officer

Appearances:

Peter Smith, CVG

for the Complainant

Keivan Navidikasmaei, Assessor, City of Edmonton

Steve Lutes, Legal Counsel, City of Edmonton

for the Respondent