



ASSESSMENT REVIEW BOARD

Churchill Building
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NOTICE OF DECISION NO. 0098 123/11

Fritz Gschossmann, Fritz Ski Service Ltd.
10205 - 72 STREET N.W.
EDMONTON, AB T6A 2W4

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 23, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
8269409	9425 98 AVENUE NW	Plan: 7258X Block: 3 Lot: 15	\$185,500	Annual New	2011

Before:

Dean Sanduga, Presiding Officer
Jack Jones, Board Member
Jasbeer Singh, Board Member

Board Officer: Kristen Hagg

Persons Appearing on behalf of Complainant:

Fritz Gschossmann, Fritz Ski Service Ltd.
Julie Gschossmann

Persons Appearing on behalf of Respondent:

Chris Rumsey, City of Edmonton, Assessor

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.

PRELIMINARY MATTERS

There were no preliminary matters.

BACKGROUND

The subject property is a vacant lot located in the Cloverdale neighborhood with an area of 4850 square feet. The property is presently being utilized by the Complainant as a parking lot for his neighboring business.

ISSUE(S)

Is the 2011 assessment of the subject property at \$185,500 fair and equitable?

LEGISLATION

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

The Complainant presented evidence (C-1 & C-2) and argument for the Board's review and consideration. The Complainant noted that the subject property is a long and narrow lot which restricts potential development of the site on its own.

The Complainant purchased the property in 1997 and presented a history of the annual assessments since purchase, emphasizing the annual increases since 2007. The Complainant noted that upon discussion with the Respondent prior to the date of the merit hearing, the Respondent had offered to lower the 2011 assessment to \$111,000.

The Complainant utilized information from the City's website concerning the commercial vacant land assessment model to derive a requested assessment value for 2011 of \$99,621.67. Upon clarification by the Respondent to the Complainant's application of the model factors the Complainant agreed that the offered assessment of \$111,000 was acceptable.

POSITION OF THE RESPONDENT

The Respondent presented evidence (R-1 & R-2) and argument for the Board's review and consideration.

The Respondent presented sales comparables (R-1, page 30) to support the subject property's 2011 assessment of \$38.14 per square foot. The Respondent also pointed out omissions in the Complainant's application of factors in the commercial vacant land assessment model (R-1, page 7).

Upon questioning by the Board, the Respondent advised that the offered reduction of the 2011 assessment to \$111,000 (noted in the Complainant's position) was still open to acceptance. The offer had been made upon reconsideration of the criteria impacting the site value and by incorporating additional comparable sales into the analysis.

Upon acceptance of the revised 2011 assessment of \$111,000 by both parties the Board accepted the agreement and closed the hearing.

DECISION

The decision of the Board is to reduce the 2011 assessment from \$185,500 to \$111,000 as agreed to by both parties.

REASONS FOR THE DECISION

- 1) Upon review and analysis of the evidence and argument presented by the parties the Board finds that the 2011 assessment of \$185,500 is not appropriate for the subject property.
- 2) Both parties have agreed to a revised 2011 assessment of \$111,000.
- 3) The Board finds that the revised 2011 assessment of \$111,000 is fair and equitable.

DISSENTING OPINION AND REASONS

There were no dissenting opinions.

Dated this 1st day of September, 2011, at the City of Edmonton, in the Province of Alberta.

Dean Sanduga, 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, RSA 2000, c M-26.

cc: FRITZ SKI SERVICE LTD