



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 124/10

Alexander Davidoff
2874 8882 170 Street NW
Edmonton, AB T5T 3J7

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 28, 2010 respecting a complaint for:

Roll Number 2661320	Municipal Address 14020 102 Avenue NW	Legal Description Plan: 758HW Block: 101 Lot: 21/22/23
Assessed Value \$405,000	Assessment Type Annual – New	Assessment Notice for 2010

Before:

Darryl Trueman, Presiding Officer
George Zaharia, Board Member
Brian Frost, Board Member

Board Officer: Annet N. Adetunji

Persons Appearing: Complainant

None

Persons Appearing: Respondent

Allison Cossey, Assessment and Taxation Branch

PRELIMINARY MATTERS

Upon questioning by the Presiding Officer, the party present had no objection to the composition of the Board.

The Complainant was not present at the hearing and the Board confirmed that a hearing notice with the proper date, time and location of the hearing was mailed to the Complainant.

ISSUE(S)

The Complainant was not present to address the issue, however the complaint form represented that the property was difficult to refinance because of dropping property values from April, 2009 appraised values, and because of former contamination.

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 did not appear at the hearing and had not submitted any evidence to be considered by the Board in his absence, other than what had been identified on the complaint form.

POSITION OF THE RESPONDENT

The Respondent submitted a brief but in the absence of the Complainant, did not review the brief.

DECISION

The decision of the Board is to confirm the 2010 assessment of the subject property at \$405,000.

REASONS FOR THE DECISION

1. The Complainant did not appear at the hearing and did not submit evidence or argument to support a change in the assessment. The few brief words on the complaint form were not supported by market evidence and therefore insufficient to prompt a change in the assessment.
2. The onus is on the Complainant to prove the assessment is incorrect. This onus has not been met.
3. The Municipal Government Act states in section 467 (3); “An assessment review board must not alter any assessment that is fair and equitable, taking into consideration the valuation and other standards set out in the regulations, the procedures set out in the regulations, and the assessments of similar property or businesses in the same municipality.”

DISSENTING DECISION AND REASONS

There was no dissenting decision.

Dated this 13th 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