



## ASSESSMENT REVIEW BOARD

Churchill Building  
10019 103 Avenue  
Edmonton AB T5J 0G9  
Phone: (780) 496-5026

### NOTICE OF DECISION      NO. 0098 128/11

DWAYNE PATRIE, ROYAL EMPIRE  
145 PROVINCIAL AVENUE  
SHERWOOD PARK, AB T8H 0E1

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 22, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
1007970		Plan: 4761AE Block: 16	\$791,000	Annual New	2011

#### **Before:**

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

**Board Officer:** Kristen Hagg

#### **Persons Appearing on behalf of the Complainant:**

None

#### **Persons Appearing on behalf of the Respondent:**

Darren Nagy, 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 interior lot consisting of 87,035 sq. ft., (1.998 acre) zoned AGI. The subject assessment is based on direct sales approach to value.

## **ISSUE(S)**

The Board notes that the Complainant checked two matters on the complaint form, namely (3) the assessment amount, and (4) an assessment class. However, the Complainant did not provide any evidence or argument concerning "Assessment class" therefore the only issue before the Board was the assessment amount.

Is the 2011 assessment of \$791,000 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.

### ***Matters Relating to Assessment Complaints Regulation, Alberta Regulation 310/2009***

s 28 (1) Parties to a hearing before the Municipal Government Board may attend the hearing in person or may, instead of attending in person, file a written presentation with the administrator of the Municipal Government Board.

(2) A party who files a written presentation under subsection (1) must provide a copy of it to the other parties at least 7 days before the hearing.

## **POSITION OF THE COMPLAINANT**

The Complainant did not attend the hearing. The Board reviewed the Complainant's submission on file and marked the same as (Exhibit C1).

The Complainant requested that the 2011 assessment be reduced to \$104,339.46.

## **POSITION OF THE RESPONDENT**

The Respondent attended the hearing and presented an 88 page brief to the Board (R-1).

The Respondent advised the Board that an offer to reduce the 2011 assessment had been made to the Complainant. The Complainant accepted the Respondent's recommendation to reduce the 2011 assessment with a condition that the same reduction be applied to the 2010 assessment; this condition was rejected by the Respondent and his offer was withdrawn. In support of this submission, the Respondent provided a 2-page print-out of an email correspondence between himself and the Complainant (R-2).

At the hearing the Respondent advised the Board that only the offer to reduce the 2011 assessment could be addressed at the hearing. The Respondent further advised the Board of the reasons for the reduction:

- The subject property is land locked.
- The subject property is adjacent to an active oil pump.
- The City denied a permit for any development on the subject land until necessary civic services have been provided.

The Respondent's recommendation is to reduce the 2011 assessment to \$155,500 (\$1.29 per square foot).

## **DECISION**

The decision of the Board is to reduce the 2011 assessment from \$791,000 to \$155,500, as fair and equitable.

## **REASONS FOR THE DECISION**

The Board accepted the Respondent's recommendation for the following reasons

- The subject property is land locked.
- The subject property is adjacent to an active oil pump.
- The Complainant was unable to obtain any development permit.
- The subject property is zoned AGI.

**DISSENTING OPINION AND REASONS**

None.

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

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Dean Sanduga, Presiding Officer

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*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: ZT HOLDINGS INC