



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 136/11

John C. Manning  
c/o 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 29, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
2183101	11615 147 Street NW	Plan: 2562MC Block: 8 Lot: 25	\$1,079,000	Annual New	2011

#### Before:

Tom Robert, Presiding Officer  
Petra Hagemann, Board Member  
Tom Eapen, Board Member

**Board Officer:** Jason Morris

#### Persons Appearing on behalf of Complainant:

Peter Smith, CVG

#### Persons Appearing on behalf of Respondent:

Luis Delgado, City of Edmonton, Assessor  
Stephen Leroux, City of Edmonton, Assessor

## **BACKGROUND**

The subject property consists of a multi-tenant office/warehouse complex constructed in 1963 and located in Huff Bremner Estate Industrial area. The building area is 9,624 sq ft located on a 28,848 sq ft property with site coverage of 33%.

## **ISSUE(S)**

What is the market value of the subject property as of the valuation date of July 1, 2010?

## **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 submitted nine sales comparables similar to the subject property in age, location and site coverage. The time adjusted sales prices range from \$70.08/sq ft to \$95.39/sq ft. The Complainant suggested sales #2, 4, 6, and 9 are most similar to the subject. These four sales average approximately \$78.00/sq ft compared to the subject's assessment of \$112.12/sq ft.

The Complainant indicated that the Respondent's comparables have better locations with retail opportunity and therefore would command a higher assessment.

The Complainant requests a reduction in the 2011 assessment to \$80.00/sq ft or \$770,000.

## **POSITION OF THE RESPONDENT**

The Respondent advised the board that the 2011 assessment is based on mass appraisal as outlined in the legislation. The comparable sales approach is used to defend the assessment.

Eight comparable sales were presented to the Board, most of which were similar to the subject in age, location and site coverage. These range in time adjusted sales price from \$103.47/sq ft to \$180.19/sq ft showing that the subject assessed at \$112.11/sq ft falls within this range.

The Respondent suggested that comparables #2, 6, 7, and 8 have superior locations to the subject property and therefore assessed somewhat higher.

The Respondent further submitted to the Board ten equity comparables similar to the subject in age, size, site coverage and location ranging in assessment from \$116.22/sq ft to \$135.67/sq ft indicating that the assessment of the subject is fair and equitable.

The Respondent indicated that there is not enough evidence before the Board to alter the assessment.

### **DECISION**

The decision of the Board is to confirm the 2011 assessment at \$1,079,000.

### **REASONS FOR THE DECISION**

The Board considered the nine comparables provided by the Complainant. Little weight was given to sale #7, 8 and 9 as they were post facto. The Board was not convinced by the remaining six sales as they were not similar due to the variety of adjustments necessary to bring them to comparability to the subject. Further no substantive evidence was provided as to how adjustments could be made.

The Board was not provided with enough evidence to alter the assessment.

### **DISSENTING OPINION AND REASONS**

There were no dissenting decisions.

Dated this 6<sup>th</sup> day of September, 2011, at the City of Edmonton, in the Province of Alberta.

---

Tom Robert, 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: CVG  
ARMON INVESTMENTS LTD