



## 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 140/10

1301490 Alberta Ltd.  
3946 – 101 Street NW  
Edmonton, AB T6E 0A5

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 25, 2010, respecting a complaint for:

<b>Roll Number</b> 10101227	<b>Municipal Address</b> 203 2327 Ellwood Drive SW	<b>Legal Description</b> Plan: 0729640 Unit: 25
<b>Assessed Value</b> \$399,500	<b>Assessment Type</b> Annual New	<b>Assessment Notice for:</b> 2010

**Before:**

**Board Officer:** Karin Lauderdale

Jack Schmidt, Presiding Officer  
Terri Mann, Board Member  
Ron Funnell, Board Member

**Persons Appearing: Complainant**  
Did not appear

**Persons Appearing: Respondent**  
Kevin Xu, Assessor  
Rebecca Ratti, Law Branch

### **PRELIMINARY MATTERS**

Upon questioning by the Presiding Officer, the party before the Board present indicated that there no objection to the composition of the Board. In addition, the Board members indicated no bias with respect to this file.

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.

## **ISSUES**

The Complainant was not present at the Hearing. The Complainant, in their complaint form, disagreed with the annual budget, and stated that the property value is depreciated.

## **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 did not submit any evidence to be considered by the Board in their absence.

## **POSITION OF THE RESPONDENT**

The Respondent is of the position that the assessment is fair and correct.

## **DECISION**

The decision of the Board is to confirm the assessment of the subject property at \$399,500.

## **REASONS FOR THE DECISION**

1. The Complainant did not appear at the hearing and did not submit any evidence or argument to support a change in the assessment.
2. The onus is on the Complainant to prove the assessment is incorrect. This onus has not been met. As a result, the assessment is confirmed.

## **DISSENTING OPINIONS AND REASONS**

Not applicable.

Dated this 25<sup>th</sup> day of August, 2010, at the City of Edmonton, in the Province of Alberta.

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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.*

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CC: Municipal Government Board