



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 152/11

CVG  
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 30, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
9959082	15212 117 Avenue NW	Plan: 9822478 Block: 14 Lot: 23A	\$1,176,000	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:

Tom Janzen, CVG

#### Persons Appearing on behalf of Respondent:

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

## **BACKGROUND**

The subject property is a single tenant office/warehouse building located at 15212 – 117 Ave in the Garside Industrial area in northwest Edmonton. The building size is 6,720 sq ft including 2,240 sq ft of office space. It is situated on 24,261.764 sq ft of land (.557 acres) with a site coverage of 23%. The structure was built in 1998.

## **ISSUE(S)**

What is the market value of the subject property at valuation date, 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 provided the Board with five sales comparables, #3 and #4 being most similar to the subject. These two comparables have significantly more office space and lower site coverage ratios than the subject. Placing most weight on these two comparables, the Complainant is requesting the Board to reduce the assessment to \$150.00/sq ft for a total value of \$1,008,000.

## **POSITION OF THE RESPONDENT**

The Respondent provided seven sales comparables to defend the assessment of the subject property. Sales comparables #3, 4, and 5 are most similar to the subject: #4 and #5 are closer in age, whereas #3 is close in site coverage. Comparable #3 and #4 support the assessment.

The Respondent also provided eleven equity comparables to indicate that the assessment of the subject is not only correct but also equitable.

The Respondent submitted a chart analyzing the sales comparables provided by the Complainant indicating that all need adjustments due to their incomparability to the subject.

## **DECISION**

The decision of the Board is to confirm the 2011 assessment at \$1,176,000.

## **REASONS FOR THE DECISION**

The Board determined that the comparables provided by the Complainant required significant adjustments in order to establish comparability. These adjustments were not provided.

The Board concludes that the Complainant did not provide sufficient evidence to alter the assessment of the subject property.

## **DISSENTING OPINION AND REASONS**

There were no dissenting decisions.

Dated this 7<sup>th</sup> day of September, 2011, at the City of Edmonton, in the Province of Alberta.

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Tom Robert, 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: K. HANSEN MASONRY LTD.