



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 154/11

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 31, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
1537307	16135 114 Avenue NW	Plan: 987KS Block: 5 Lot: 13	\$3,187,000	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:

Joel Schmaus, City of Edmonton, Assessor



## **BACKGROUND**

The subject property is a multiple-tenant warehouse/office building located at 16135 – 114 Avenue in the Sheffield Industrial area of Northwest Edmonton. The building has a total of 38,370 sq ft including 4,133 sq ft of office space. The size of the lot is 104,090 sq ft with a site coverage of 37%. The building was constructed in 1971.

## **ISSUE(S)**

What is the market value of the subject property as at 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 ranging in value from \$70.08/sq ft to \$95.39/sq ft. The indicated best comparables with most similar characteristics to the subject are #1, 3, 6 and 9 ranging in time adjusted sales price from \$70.08/sq ft to \$95.39/sq ft indicating the assessment of the subject to be excessive.

The Complainant is requesting a reduction in assessment to \$75.00/sq ft for a total value of \$2,878,000.

## **POSITION OF THE RESPONDENT**

The Respondent advised the Board that the assessment is based on mass appraisal as per legislation/regulation.

The Respondent provided seven sales comparables to support the assessment of the subject. These range in value from \$79.67/sq ft to \$157.98/sq ft.

The Respondent provided fourteen equity comparables in support of the assessment of the subject. These range in value from \$77.37/sq ft to \$85.98/sq ft.

The Respondent also included a chart analyzing the sales comparables provided by the Complainant complete with comments.



## **DECISION**

The decision of the Board is to confirm the 2011 assessment at \$3,187,000.

## **REASONS FOR THE DECISION**

The Board determined that the Complainant's most relied upon comparable #1 required adjustment due to the configuration which resulted in restricted access. It also has higher site coverage than the subject property. Sale # 2 required renovations. Sale #3 requires new leases. Sale #4 has higher site coverage of 56%. Sale #5 had required several renovations. Sale #6, 7, 8 and 9 are all post facto and were not considered.

The Board concluded that there was not sufficient evidence to alter the 2011 assessment.

## **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: WCBME INC  
ADMNS EDMIND INVESTMENT CORPORATION