



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 169/10

Danny Slaven
4075 106 Street NW
Edmonton, AB T6J 7H3

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, 2010 respecting a complaint for:

Roll Number	Assessed Value	Municipal Address	Legal Description	Assessment Type	Assessment Notice for
9977144	\$20,304,000	200 Falconer Court NW	Plan: 0020080 Unit: 1	Annual New	2010
9995560	\$17,607,000	17203 99 Avenue NW	Plan: 0221997 Block: 2 Lot: 1	Annual New	2010

Before:

Lillian Lundgren, Presiding Officer
George Zaharia, Board Member
Judy Shewchuk, Board Member

Board Officer: Annet N. Adetunji

Persons Appearing: Complainant

None

Persons Appearing: Respondent

Guo He, Assessment and Taxation Branch

PRELIMINARY MATTERS

The Complainant did not attend the hearing and the Board confirmed that the Complainant was given proper notice of the hearing. Further, the Complainant did not disclose any evidence or argument in support of the complaint. The Respondent made an application to dismiss the appeal on the basis that the Complainant did not submit any evidence or argument.

BACKGROUND

The subject properties located at 200 Falconer Court NW and 17203 99 Avenue NW are multi-residential developments used as seniors' residences. They are assessed on the cost approach as are all other similar facilities.

ISSUE

1. Compared to other Seniors' Residences, the subject properties are assessed too high.

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.*

The Matters Relating to Assessment Complaints Regulation, Alberta Regulation 310/2009;

S.8(2) If a complaint is to be heard by a composite assessment review board, the following rules apply with respect to the disclosure of evidence:

- (a) the complainant must, at least 42 days before the hearing date,*
 - (i) disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing.*

POSITION OF THE COMPLAINANT

The Complainant did not disclose any evidence or argument and the only information received by the Respondent is the complaint form.

POSITION OF THE RESPONDENT

The Respondent did not receive any evidence regarding this appeal and it is the Respondent's position that the complaint should be dismissed and the assessments confirmed. The Respondent did provide the M&S Commercial Detail Reports for each of the properties under complaint that show the details of the cost approach used to prepare the assessments. In addition, the Respondent provided land sale evidence to support the rate used to assess the land component.

DECISION

The complaint is dismissed and the property assessments are confirmed as follows:

Roll Number 9977144 \$20,304,000;

Roll Number 9995560 \$17,607,000.

REASONS FOR THE DECISION

The complaint is dismissed because the Complainant did not comply with section 8(2) of the *Matters Relating To Assessment Complaints Regulation* which requires the Complainant to disclose its evidence and argument at least 42 days prior to the hearing. Accordingly, the assessments are confirmed.

DISSENTING DECISION AND REASONS

There was no dissenting decision.

Dated this 2nd day of September, 2010, at the City of Edmonton, in the Province of Alberta.

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.

CC: Municipal Government Board
Lifestyle Options (Riverbend) Ltd
Lifestyle Options (Terra Losa) Ltd.