



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 226/11

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 September 19, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
9511858	7210 - 82 Avenue NW	Plan: 7884AH Block: 27 Lot: 10 - 13	\$664,000	Annual New	2011

#### Before:

Hatem Naboulsi, Presiding Officer  
Judy Shewchuk, Board Member  
Ron Funnell, Board Member

#### Board Officer:

Annet Adetunji

#### Persons Appearing on behalf of Complainant:

Tom Janzen, Canadian Valuation Group

#### Persons Appearing on behalf of Respondent:

Suzanne Magdiak, Assessor, City of Edmonton

## **PROCEDURAL MATTERS**

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

## **BACKGROUND**

The subject property is a single-tenant office/warehouse building located in the Kenilworth neighborhood. The effective year built of the subject property is 1978 and it contains a total of 2,947 square feet, including 196 square feet of mezzanine space. The land consists of four lots which total 15,046.748 square feet (.345 acre) for a site coverage of 18%. The 2011 assessment of the property is \$664,000 which equates to \$225.31 per square foot.

## **ISSUE**

Is the 2011 assessment of the subject property at \$664,000 fair and equitable?

## **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 presented eight sales and assessment comparables ranging in time adjusted sale prices from \$122.99 to \$222.99 per square foot. The assessments of these comparables ranged from \$133.71 to \$185.28 per square foot. The range of building sizes was 4,428 to 8,500 square feet and the range of site coverages was 11% to 35%. The Complainant asked that the assessment of the subject be reduced to \$180.00 per square foot for a total of \$530,000.

Of major concern to the Complainant was the fact that the 2011 assessment increase was 32.5% greater than the prior year, well in excess of typical assessment increases in southeast Edmonton.

The Complainant criticized the Respondent's sales comparables as being larger than the subject. In addition, three of the Respondent's five sales comparables were much newer than the subject and comparable #1 at 5020 – 72 Avenue had a site coverage of 32%, much larger than the subject at 18%.

## **POSITION OF THE RESPONDENT**

The Respondent presented five sales comparables, all located in the southeast quadrant, ranging in time adjusted sale prices from \$187.51 to \$307.83 per square foot. The building sizes ranged from 5,400 to 11,250 square feet and the site coverages ranged from 16% to 32%. In support of the assessment, four equity comparables were also presented.

The Respondent criticized the Complainant's comparables as requiring adjustments for building sizes and site coverages.

## **DECISION**

The decision of the Board is to reduce the 2011 assessment from \$ 664,000 to \$541,000.

## **REASONS FOR THE DECISION**

The Complainant's sales and assessment comparables (exhibit C-1) did not provide sufficient evidence to justify their request for a reduction to \$180.00 per square foot. However, the Board was persuaded by the Complainant's rebuttal evidence (exhibit C-2) which demonstrated that the average assessment of four of the Respondent's five sales comparables was \$183.56 per square foot (There was no assessment figure for the Respondent's sales comparable #4). Accordingly, in the interest of fairness and equity, the Board reduced the assessment to \$183.56 per square foot for a total of \$541,000.

## **DISSENTING OPINION AND REASONS**

There was no dissenting opinion.

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

---

Hatem Naboulsi, 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: Hingston Investments Inc