



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 244/11

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 21, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
3528155	11140 - 120 Street NW	Plan: 1743HW Block: 201 Lot: A	\$1,919,500	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:

Peter Smith, Canadian Valuation Group

#### Persons Appearing on behalf of Respondent:

Susen Douglass, 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 an office/warehouse building located in the Prince Rupert neighborhood. The property was built in 1956 and contains a total of 18,675 square feet on a 51,776 square foot (1.2 acre) lot for a site coverage of 34%. The 2011 assessment of the property is \$1,919,500 which equates to \$102.78 per square foot.

## **ISSUE**

Is the 2011 assessment of the subject property at \$1,919,500 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 five sales comparables ranging in time adjusted sale price from \$75.10 to \$98.51 per square foot. The range of building sizes was 10,000 to 50,614 square feet and the range of site coverages was 39% to 75%. The Complainant stressed that four of the five comparables were located in close proximity to the subject and therefore superior comparables to those presented by the Respondent.

The Complainant asked that the assessment of the subject be reduced to \$80.00 per square foot for a total of \$1,494,000.

## **POSITION OF THE RESPONDENT**

The Respondent presented five sales comparables ranging in building size from 6,599 to 26,886 square feet and site coverage from 40% to 79%. The time adjusted sale prices ranged from \$93.88 to \$126.51 per square foot.

The Respondent asked the Board to place little weight on the Complainant's comparables #1 and #2 as they were sold in 2006.

## **DECISION**

The Board confirms the 2011 assessment of the subject property at \$1,919,500.

## **REASONS FOR THE DECISION**

The Board finds that the Complainant's sales comparables did not support a reduction in the assessment of the subject. The Respondent's sales comparables were not persuasive as four out of five were in a different area from the subject. The Board, therefore, confirms the 2011 assessment at \$1,919,500.

## **DISSENTING OPINION AND REASONS**

There was no dissenting opinion.

Dated this 17<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: AMA Properties Ltd