



ASSESSMENT REVIEW BOARD

MAIN FLOOR CITY HALL
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NOTICE OF DECISION NO. 0098 255/10

John Gerlinger
1024262 Alberta Ltd
204 6804 130 Avenue NW
Edmonton, AB T5C 1X4

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 08, 2010 respecting a complaint for:

Roll Number 6410898	Municipal Address 6804 130 Avenue NW	Legal Description Plan: 3720NY Block: 19 Lot: 44A
Assessed Value \$1,065,500	Assessment Type Annual - New	Assessment Notice for 2010

Before:

Hatem Naboulsi, Presiding Officer
Jim Wall, Board Member
Jasbeer Singh, Board Member

Board Officer: Annet N. Adetunji

Persons Appearing: Complainant

None

Persons Appearing: Respondent

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PRELIMINARY MATTERS

The party present indicated no objection to the composition of the Board. The Board members indicated no bias with respect to this file.

BACKGROUND

The subject property is a walk-up apartment building located at 6804 130 Avenue NW. It contains 12 suites, is assessed at \$1,065,500 and effective year built is 1968.

ISSUE

What is the correct assessment of the subject property?

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.*

POSITION OF THE COMPLAINANT

The Complainant was not present at the hearing and had not disclosed any evidence to be considered by the Board in his absence. However, the Complainant indicated on the complaint form that the subject property should be assessed at \$750,000 based on a recent realtor's appraisal (not submitted). Further, the Complainant indicated on the complaint form that the subject property is home to many long-term low-income residents including disabled seniors and rents are low.

POSITION OF THE RESPONDENT

The Respondent argued that the assessment be confirmed as the Complainant did not provide any evidence to prove that the assessment is incorrect.

DECISION

The Board confirms the 2010 assessment of the subject property at \$1,065,500.

REASONS FOR THE DECISION

The onus of proving the incorrectness of an assessment is on the individual alleging it. The onus rests with the Complainant to provide sufficiently convincing evidence on which a change to the assessment can be based. The Complainant's evidence needs to be sufficiently compelling to allow the Board to alter the assessment.

The Complainant provided no evidence to support a change in the assessment of the subject property.

DISSENTING OPINIONS AND REASONS

None.

Dated this 20th 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