



ASSESSMENT REVIEW BOARD

MAIN FLOOR CITY HALL
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NOTICE OF DECISION NO. 0098 256/10

Antonio Pino
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Edmonton, AB T5H 2C9

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 3708401	Municipal Address 9517 108 Avenue NW	Legal Description Plan: ND Block: 25 Lot: 10
Assessed Value \$116,000	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 two storey residential unit with an area of 1,505 square feet built in 1920. The land is zoned RA7 with an effective zoning of RF3. For 2010, the property is assessed at \$116,000.

ISSUE

Is the subject property correctly assessed?

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 but did provide some comments attached to the Complaint form. These comments questioned neighborhood and traffic influences, assessments of similar properties, condition of the mechanical in the subject, and also indicated that the property was boarded up and uninhabitable.

POSITION OF THE RESPONDENT

The Respondent provided a 65 page brief (R1) which contained land sales and equity comparables. In addition, the Respondent recommended an increase in the assessment from \$116,000 to \$147,000 on the basis that a development notification sign at the location indicated the zoning to be RA7.

A site inspection was conducted by the City in April 2010 and it recognized that the condition of the subject property is uninhabitable. However, the zoning on the subject site at the time of inspection was RA7. The City changed the building condition as well as the effective zoning from RF3 to RA7.

DECISION

The Board confirms the 2010 assessment for the subject property of \$116,000.

REASONS FOR THE DECISION

The Board considered the evidence and argument of the Respondent and the comments attached with the Complaint form. The Board finds that the increase in assessment requested by the Respondent was based on photo evidence taken on April 10, 2010. The Board finds that there was no evidence to indicate a zoning change at the time of valuation (July 1, 2009).

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 Board finds that the Respondent's request to increase the assessment from \$116,000 to \$147,000 is untenable as there have been no changes to the property on the valuation date and the evidence provided (R1, page 18) was after the date of valuation.

DISSENTING OPINIONS AND REASONS

None.

Dated this 13th 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