



## 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 260/10

1369265 Alberta Ltd  
16030 118 Avenue  
Edmonton, AB T5V 1C6

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 22, 2010, respecting a complaint for:

<b>Roll Number</b> 1100197	<b>Municipal Address</b> 15404 17 Street NW	<b>Legal Description</b> SE 33-53-23-4
<b>Assessed Value</b> \$1,027,000	<b>Assessment Type</b> Annual - New	<b>Assessment Notice for</b> 2010

#### Before:

Larry Loven, Presiding Officer  
Petra Hagemann, Board Member  
Howard Worrell, Board Member

**Board Officer:** Annet N. Adetunji

#### Persons Appearing: Complainant

None

#### Persons Appearing: Respondent

None

#### PRELIMINARY MATTERS

The Complainant and Respondent did not attend the hearing and the Board confirmed they were given proper notice of the hearing.

#### ISSUES

1. Whether the assessment for the subject property is correct.
2. Whether the name and mailing address of the Complainant are correctly reflected on the assessment notice.

## **LEGISLATION**

### **The Municipal Government Act, R.S.A. 2000, c. M-26;**

*S. 463 If any person who is given notice of the hearing does not attend, the assessment review board must proceed to deal with the complaint if*

*(a) all persons required to be notified were given notice of the hearing, and*

*(b) no request for a postponement or an adjournment was received by the board or, if a request was received, no postponement or adjournment was granted by the board.*

*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 did not disclose any evidence or argument in support of the complaint. However, the Complainant indicated on the complaint form that the subject property is no longer used for gravel extraction and it is presently under reclamation to be used as a future recreational property (golf course).

The Complainant also indicated on the complaint form that the name and mailing address indicated on the assessment notice were in issue.

## **POSITION OF THE RESPONDENT**

The Respondent did not disclose any evidence or argument.

## **DECISION**

The Board confirms the 2010 assessment of the subject property. The Board notes that the address given on the Notice of Hearing is 2600 - 10180 101 Street, Edmonton, AB T5J 3YZ and the Complainant gave 16030 118 Avenue, Edmonton, AB T5V 1C6 as the mailing address on the complaint form. No other information regarding the correct mailing address was provided.

## **REASONS FOR THE DECISION**

The onus rests with the Complainant to provide sufficiently convincing evidence on which a change to the assessment can be based. The Complainant provided no evidence to support a change in the assessment of the subject property.

## **DISSENTING OPINIONS AND REASONS**

None.

Dated this 22<sup>nd</sup> day of September, 2010, at the City of Edmonton, in the Province of Alberta.

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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.*

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CC Municipal Government Board