



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 263/10

Patina Enterprises Ltd
18035 Stony Plain Rd NW
Edmonton, AB T5S1B2

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 October 4, 2010, respecting a complaint for:

Roll Number 7811417	Municipal Address 5138 Gateway Boulevard NW	Legal Description Plan: 4619HW Block: 94 Lot: 3
Assessed Value \$797,500	Assessment Type Annual - New	Assessment Notice for 2010

Before:

Darryl Trueman, Presiding Officer
Petra Hagemann, Board Member
Howard Worrell, Board Member

Board Officer: Karin Lauderdale

Persons Appearing: Complainant

No one appeared

Persons Appearing: Respondent

Chris Rumsey, Assessment and Taxation Branch

PRELIMINARY MATTERS

The Complainant was not present. The Respondent telephoned the Complainant and was advised that the Complainant had forgotten the hearing date.

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.

DECISION

The assessment is confirmed at \$797,500.

REASONS FOR THE DECISION

The Board examined the Respondent exhibit R-1 and an e-mail from the Complainant dated August 23, 2010.

The Respondent was questioned by the Board regarding Complainant assertions which he answered to the Board's satisfaction. The Board recognized that the subject property was a former gas station site however, there was no evidence presented regarding contamination.

The responsibility to present sufficient evidence in order for the Board to determine comparability with respect to zoning, size, and physical characteristics lies with the Complainant. In the absence of this evidence the Board accepted the evidence and testimony of the Respondent and confirmed the assessment.

DISSENTING OPINIONS AND REASONS

There was no dissenting decision.

Dated this 4th day of October, 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

cc: Patina Enterprises Ltd