



## 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 264/10

Slobodanka Marjanovic  
4714 53 Street  
Camrose, AB T4V1Y7

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:

<b>Roll Number</b> 3618402	<b>Municipal Address</b> 10802 98 Street NW	<b>Legal Description</b> Plan: NA Block: 15 Lot: 1
<b>Assessed Value</b> \$226,000	<b>Assessment Type</b> Annual - New	<b>Assessment Notice for</b> 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 Respondent advised preliminary to the hearing that the City recently revised the assessment for the taxation year of 2010. They further advised that this had been communicated to the Complainant and that they had not responded.

The Complainant was not present at the hearing; however, the Complainant had submitted written support in the form of a letter and three MLS data sheets.

## **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 reduced to \$200,500.

## **REASONS FOR THE DECISION**

The Board reviewed the written material presented by the Complainant however found insufficient detail available in order to make comparisons between the subject property and the sales presented.

The burden of proof rests with the Complainant to make a case that is clearly understandable and in the absence of comparability regarding zoning, location, size and physical attributes, the Board accepted the revised assessment presented by the Respondent.

## **DISSENTING OPINIONS AND REASONS**

There was no dissenting decision.

Dated this 4<sup>th</sup> day of October, 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  
Dragoljub Marjanovic