



ASSESSMENT REVIEW BOARD

MAIN FLOOR CITY HALL
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NOTICE OF DECISION NO. 0098 267/10

Alexander Davidoff
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Edmonton AB T5T 3J7

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 5, 2010 respecting a complaint for:

Roll Number 2661361	Municipal Address 14020 102 Avenue NW	Legal Description Plan 7722609 Block 101 Lot 24A
Assessed Value \$146,000	Assessment Type Annual New	Assessment Notice for: 2010

Before:

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

Board Officer:

J. Halicki

Persons Appearing: Complainant

Not in attendance

Persons Appearing: Respondent

Chris Rumsey, Assessor

PRELIMINARY MATTERS

The Complainant did not appear.

ISSUE

The complaint form contained an assessment request for \$1,845.

BACKGROUND

The subject property is located in the Glenora neighbourhood and consists of an approximately 4,300 sq. ft. lot of undeveloped land currently used for parking.

LEGISLATION

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

s.460(6) There is no right to make a complaint about any tax rate.

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

According to the complaint form, the Complainant noted that the properties were appraised in April of 2009 and the value of the properties had dropped by 10-16%. Further, environmental and financing considerations have diminished the value of the land.

POSITION OF THE RESPONDENT

The Respondent believes that the subject property has been fairly and equitably assessed and to support this position, the Respondent submitted exhibit R1.

DECISION

The Board's decision is to confirm the assessment at \$146,000.

REASONS FOR THE DECISION

The Board reviewed the complaint form and determined that the assessment request was, in fact, a request for a revised tax amount.

The evidence required to change an assessment must be supplied by the Complainant and in sufficient detail for the Board to be able to understand the relationship between the evidence presented and the subject property. In the absence of such evidence, the Board had no alternative but to confirm the assessment.

Dated this fifth day of October, 2010 A.D., 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
 City of Edmonton, Assessment & Taxation Branch
 931059 Alberta Ltd.