



ASSESSMENT REVIEW BOARD

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Edmonton AB T5J 0G9
Phone: (780) 496-5026

NOTICE OF DECISION 0098 28/11

Neil S Koziak, OSC Properties Ltd.
Box 4412
Edmonton, AB T6E 4T5

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 July 18, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
9196049	6104 90 AVENUE NW	Plan: 6307MC Block: 46 Lot: 20	\$8,312,000	Annual New	2011

Before:

Robert Mowbrey, Presiding Officer
James Wall, Board Member
Petra Hagemann, Board Member

Board Officer: Karin Lauderdale

Persons Appearing on behalf of Complainant:

Did not appear

Persons Appearing on behalf of Respondent:

Did not appear

PRELIMINARY MATTERS

Neither the Complainant nor the Respondent was present at the hearing and the Board confirmed that a hearing notice with the proper date, time and location of the hearing was mailed to the Complainant and the Respondent. In accordance with section 463 of the *Municipal Government Act*, the Board proceeded to deal with the complaint in the absence of the parties.

ISSUE(S)

Is the 2011 assessment of the subject property at \$8,312,000 correct?

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 2011 assessment of the subject property is confirmed at \$8,312,000.

REASONS FOR THE DECISION

Neither the Complainant nor the Respondent attended the hearing and neither produced any evidence for the Board to consider. The onus rests with the Complainant to provide sufficient and compelling evidence on which a change in the assessment can be made. The Complainant provided no evidence to challenge the correctness of the 2011 assessment and therefore failed to meet the onus.

Dated this 18th day of July, 2011, at the City of Edmonton, in the Province of Alberta.

Robert Mowbrey, 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: OSC PROPERTIES LTD.

