



## 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 282/10

Old Strathcona Farmer's Market Society  
10310 83 Avenue NW  
Edmonton AB T6E 5C3

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 12, 2010, respecting a complaint for:

<b>Roll Number</b> 9990905	<b>Municipal Address</b> 11 Tommy Banks Way NW	<b>Legal Description</b>
<b>Assessed Value</b> \$ 4,111,500	<b>Assessment Type</b> Annual New	<b>Assessment Notice for:</b> 2010

#### Before:

Ted Sadlowski, Presiding Officer  
Ron Funnell, Board Member  
Reg Pointe, Board Member

**Board Officer:** Denis Beaudry

#### Persons Appearing: Complainant

Shauna Finlay, Fraser Milner Casgrain LLP  
Stephanie Szakacs, General Manager, Old  
Strathcona Farmer's Market  
Brett L. Coley, Bourgeois & Company Ltd.

#### Persons Appearing: Respondent

Chris Rumsey, Assessor, City of Edmonton  
Aleisha Bartier, Law Branch, City of Edmonton  
Cameron Ashmore, Law Branch, City of  
Edmonton (Observer)

#### PRELIMINARY MATTERS

The Board members indicated no bias with respect to this file. However, the Presiding Officer indicated that he had at one time worked alongside Mr. Bourgeois of Bourgeois & Company Ltd. Upon questioning by the Presiding Officer, the parties indicated no objection to the composition of the Board.

The parties were sworn in by the Board.

## **BACKGROUND**

The subject property is a surface parking lot located at 11 Tommy Banks Way in the neighbourhood of Strathcona. It is a 2.22 acre leased portion of a 3.23 acre legal lot owned by the City of Edmonton. The leased subject area has Development Control Zoning, the sole permitted use of which is non-accessory parking. There are 285 parking stalls on the subject lands, which have been improved with compacted gravel surfacing, concrete parking curbs, light standards, and 2 self-serve pay stations.

## **ISSUE(S)**

Is the 2010 assessment of \$4,111,500 fair and equitable?

## **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.

## **POSITION OF THE COMPLAINANT**

The Complainant presented evidence in support of an assessment in the amount of \$1,750,000. The Complainant provided four exhibits: the Complainant's disclosure (C-1), an appraisal of the subject property (C-2), the Complainant's rebuttal (C-3), and an Alberta Court of Appeal decision from March 6, 2009 (C-4). Evidence was provided by the Complainant's witnesses. The first witness, Ms. Szakacs, was cross-examined, and the Board recessed prior to the cross-examination of the second witness. During this recess, discussions were held between the Complainant and the Respondent. Upon the hearing being reconvened, the Respondent recommended that the Board reduce the assessment of the subject property to \$1,850,000. The Complainant agreed with this recommendation.

## **POSITION OF THE RESPONDENT**

The Respondent recommended that the Board reduce the assessment from \$4,111,500 to \$1,850,000.

## **DECISION**

The Board accepts the recommendation and reduces the assessment to \$1,850,000.

## **REASONS FOR THE DECISION**

The Board finds that the City's recommendation is fair and equitable, as it takes into account the subject property's limited permitted use. The Board commends the parties for reaching this agreement.

## **DISSENTING OPINIONS AND REASONS**

There was no dissenting decision.

Dated this 12th 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: Shauna Finlay, Fraser Milner Casgrain LLP  
City of Edmonton Asset Management & Public Works  
Municipal Government Board