



## 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 290/10

Altus Group Ltd  
17327 - 106A Avenue  
Edmonton AB T5S 1M7

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 between August 23 and October 21, 2010 respecting a complaint for:

Roll Number	Assessed Value	Municipal Address	Legal Description	Assessment Type	Assessment Notice for:
8886574	\$2,250,500	8726 61 Avenue NW	Plan: 7821657 Block: 12 Lot: 15	Annual - New	2010
9541400	\$2,770,500	7225 50 Street NW	Plan: 2214HW Block: F Lot: 2	Annual - New	2010
9506759	\$670,500	7139 77 Avenue NW	Plan: 7884AH Block: 3 Lot: 25 & 26	Annual - New	2010
9506775	\$670,500	7133 77 Avenue NW	Plan: 7884AH Block: 3 Lot: 27 & 28	Annual - New	2010
8991804	\$5,151,000	9116 39 Avenue NW	Plan: 6207KS Block: 5 Lot: 12	Annual - New	2010
9994226	\$5,837,500	9830 32 Avenue NW	Plan: 0126310 Block: 17 Lot: 10	Annual - New	2010
9984978	\$3,872,000	9404 41 Avenue NW	Plan: 0024106 Block: 19 Lot: 22	Annual - New	2010
9986428	\$10,122,500	9404 39 Avenue NW	Plan: 6207KS Block: 5 Lot: 7 & 8	Annual - New	2010
8480220	\$4,948,000	4703 101 Street NW	Plan: 3248TR Block: 1 Lot: 9	Annual - New	2010
9957568	\$3,114,000	17203 109 Avenue NW	Plan: 9820462 Block: 8 Lot: 20	Annual - New	2010
2179208	\$810,000	14740 115 Avenue NW	Plan: 1751KS Block: 7 Lot: 23	Annual - New	2010

8622607	\$1,302,500	9930 65 Avenue NW	Plan: 3888HW Block: 34 Lot: 2 & 3	Annual - New	2010
1080506	\$4,759,000	4175 95 Street NW	Plan: 8122283 Block: 19 Lot: 21	Annual - New	2010
9552787	\$2,345,000	4350 82 Avenue NW	Plan: 7520086 Block: 1 Lot: 3	Annual - New	2010
10092688	\$5,874,500	15986 118 Avenue NW	Plan: 0725486 Block: 1 Lot: 4A	Annual - New	2010

**Before:**

Tom Robert, Presiding Officer  
Dale Doan, Board Member  
Mary Sheldon, Board Member

**Board Officer:**

Segun Kaffo

**Persons Appearing: Complainant**

Walid Melhem

**Persons Appearing: Respondent**

Marty Carpentier, Assessor  
Stephen Leroux, Assessor  
Mary-Alice Lesyk, Assessor  
Tanya Smith, Law Branch

**PROCEDURAL MATTERS**

Upon questioning by the Presiding Officer, the parties indicated no objection to the composition of the Board. In addition, the Board members indicated no bias with respect to the file.

All parties giving evidence during the proceedings were sworn by the Board Officer.

**PRELIMINARY MATTERS**

The 2010 assessment complaints represented by the above listed roll numbers were based solely on the income approach to value, which the Complainant has chosen not to pursue.

The Board based on this information will confirm the assessments originally under appeal.

**ISSUES**

The Complainant had attached a schedule listing numerous issues to the complaint form. However, most of those issues were abandoned and only the following issue remained for the Board to decide:

- What is the typical market value of the subject property based on the income approach to value?

## **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 is in agreement with the position highlighted under preliminary matters above.

## **POSITION OF THE RESPONDENT**

The Respondent is in agreement with the position highlighted under preliminary matters above.

## **DECISION**

The decision of the Board is to confirm the assessments of the above listed roll numbers.

## **REASONS FOR THE DECISION**

Based on the agreement of both parties as highlighted under preliminary matters above, the Board confirms the assessments of the above listed roll numbers.

## **DISSENTING OPINION AND REASONS**

There was no dissenting opinion.

Dated this 22nd 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

Lazy B Corporation  
Seamay Investments Inc.  
Eskimo Equities Inc.  
West Two Enterprises Ltd.  
1047107 Alberta Ltd.  
Baramy Investments Ltd.  
Gregg Properties Co Ltd.  
Wayne Construction Ltd.  
Paragon Investments Ltd.  
828939 Alberta Ltd.  
952406 Alberta Ltd.  
Acklands - Grainger Inc.