



## **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 0098 296/10**

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:

<b>Roll Number</b> 4229134	<b>Municipal Address</b> 9845 41 Avenue NW	<b>Legal Description</b> Plan: 9422207 Block: 3 Lot: 5
<b>Assessed Value</b> \$2,502,000	<b>Assessment Type</b> Annual - New	<b>Assessment Notice for:</b> 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**

Stephen Leroux, Assessor  
Cameron Ashmore, 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**

Prior to the commencement of the hearing, the parties indicated that an agreement had been reached to reduce the assessment of the subject to \$2,370,500. The adjustment to the assessment was based on a correction to the building size. The Respondent had put forward this recommendation and the Complainant accepted.

## **BACKGROUND**

The subject is an industrial warehouse built in 1969 and located in the Strathcona Industrial Park subdivision in Edmonton.

## **ISSUES**

The Complainant had attached a schedule listing numerous issues to the complaint form. However, most of those issues had been abandoned and the issue left to be decided was as follows:

- Are the dimensions of the subject property accurate?

## **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 indicated that the subject had a gross building area of 17,561. square feet. (C-3h, page 5).

## **POSITION OF THE RESPONDENT**

The Respondent recommended that the total building area for the subject be reduced from 22,325 square feet as it was reflected in the current assessment to 18,675 square feet. This downward adjustment in total building size reflected a change in the size of the office mezzanine space (R-3g, page 18).

This change in total building size resulted in a recommended correction to the assessment of the subject to \$2,370,500.

### **DECISION**

The Board's decision is to reduce the assessment of the subject property to \$2,370,500.

### **REASONS FOR THE DECISION**

The Board notes the agreement of both parties to the amended building size and the resulting downward adjustment to the current assessment for the subject.

### **DISSENTING OPINION AND REASONS**

There was no dissenting opinion.

Dated this 25th 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  
West Two Enterprises Ltd.