



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 298/10

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:
4314423	\$1,380,000	8233 50 Street NW	Plan: 9524998 Lot: 2	Annual - New	2010
8630253	\$3,237,000	6035 97 Street NW	Plan: 6123HW Block: 1 Lot: A	Annual - New	2010
8886459	\$1,959,500	6031 88 Street NW	Plan: 7821657 Block: 12 Lot: 9	Annual - New	2010
8889818	\$1,823,000	7028 50 Street NW	Plan: 8022112 Block: 25 Lot: 1	Annual - New	2010
8975971	\$2,090,000	9229 35 Avenue NW	Plan: 7821552 Block: 11 Lot: 2	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

Joel Schmaus, Assessor
Steve Lutes, 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 properties represented by the above roll numbers were reviewed in detail by both parties. The conclusions were that due to errors and insufficient evidence revisions of the current assessments were not supported.

ISSUES

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

- Is the assessment of the subject property reflective of market value based on comparable sales?
- Is the assessment of the subject property fair and equitable in comparison with similar properties?

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 conclusions presented under preliminary matters above.

POSITION OF THE RESPONDENT

The Respondent is in agreement with the conclusions presented under preliminary matters above.

DECISION

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

REASONS FOR THE DECISION

Based on the conclusions presented under preliminary matters above, and in accordance with section 467 of the MGA, the Board confirms the current assessments of the properties highlighted above.

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.

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
668366 Alberta Ltd.
Baramy Investments Ltd.
Paragon Investments Ltd.
International Polymer Canada Ltd.