



## ASSESSMENT REVIEW BOARD

MAIN FLOOR CITY HALL  
1 SIR WINSTON CHURCHILL SQUARE  
EDMONTON, ALBERTA T5J 2R7  
(780) 496-5026 FAX (780) 496-8199

### NOTICE OF DECISION NO. 0098 315/10

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 on October 20, 2010 respecting a complaint for:

<b>Roll Number</b> 9976334	<b>Municipal Address</b> 14811 114 Avenue NW	<b>Legal Description</b> Plan: 9926484 Block: 3 Lot: B
<b>Assessed Value</b> \$5,589,500	<b>Assessment Type</b> Annual New	<b>Assessment Notice for:</b> 2010

#### Before:

Jack Schmidt, Presiding Officer  
Howard Worrell, Board Member  
Petra Hagemann, Board Member

#### Board Officer:

J. Halicki

#### Persons Appearing: Complainant

Chris Buchanan, Agent  
Senior Consultant, Altus Group Ltd.

#### Persons Appearing: Respondent

Shelly Milligan, Assessor  
Assessment and Taxation Branch

### **PRELIMINARY MATTERS**

Upon questioning by the Presiding Officer, the parties indicated no objection to the CARB's composition and Board Members expressed no bias with respect to this roll.

The Respondent proposed a recommendation to reduce the assessment for this roll which was acceptable to the Complainant's agent.

### **ISSUE(S)**

Land value in the 2010 assessment is too high.

### **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.

## **BACKGROUND**

The subject property, located in the Huff Bremner Estate Industrial subdivision, comprises approximately a 3.8986 acre site zoned IM.

## **COMPLAINANT'S POSITION**

The Complainant's agent presented no evidence but accepted a proposed recommended land assessment reduction offered by the City of Edmonton.

## **RESPONDENT'S POSITION**

The Respondent proposed that the 2010 assessment be reduced from \$5,589,500 to \$5,144,500.

## **DECISION**

The decision of the Board is to revise the 2010 assessment from \$5,589,500 to \$5,144,500.

## **REASONS FOR THE DECISION**

The Respondent presented a revised assessment for the land component of the subject property 2010 assessment. This revised assessment was accepted by the Complainant as being its correct land value. Since no other issues were outstanding in the complaint hearing, the Board accepted the proposed revised assessment as presented by the City of Edmonton.

## **DISSENTING DECISION AND REASONS**

There were no dissenting decisions/reasons.

Dated this twenty-seventh day of October, 2010 A.D. 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.*

CC: Municipal Government Board  
City of Edmonton, Assessment and Taxation Branch  
Shamrock Property Management Ltd.