



## ASSESSMENT REVIEW BOARD

Churchill Building  
10019 103 Avenue  
Edmonton AB T5J 0G9  
Phone: (780) 496-5026

### NOTICE OF DECISION NO. 0098 317/11

John C. Manning  
c/o 1200, 10665 Jasper Avenue  
Edmonton, AB T5J 3S9

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 November 7, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
4259974	10012 101A Avenue NW	Plan: F Lot: 35	\$1,445,000	Annual New	2011

#### Before:

Steven Kashuba, Presiding Officer  
Francis Ng, Board Member  
John Braim, Board Member

#### Board Officer:

Annet Adetunji

#### Persons Appearing on behalf of Complainant:

Peter Smith, Canadian Valuation Group

#### Persons Appearing on behalf of Respondent:

Abdi Abubakar, Assessor, City of Edmonton  
Ken Eliuk, Assessor, City of Edmonton

## **PRELIMINARY MATTERS**

At the outset of the hearing, both parties indicated that they had met earlier in the day for the purpose of examining the issues with a view of seeking a compromise. To this end, both parties agreed that a recommendation is forthcoming.

## **BACKGROUND**

The subject property is a commercial retail property located at 10012 - 101A Avenue NW in the Downtown neighborhood. The main floor area is 2,345.5 square feet and the upper floor area is 2,079 square feet. The current assessment is \$1,445,000.

## **ISSUE**

Is the area of the upper floor is incorrectly calculated and the assessment over-stated?

## **LEGISLATION**

*Municipal Government Act, RSA 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**

It is the position of the Complainant that the upper floor area currently assessed at 2,079 square feet is incorrect and should be reduced to 1,655 square feet. By applying the accepted rate of \$12.75 per square foot to the revised area of 1,655 square feet a reduced assessment would be the result.

## **POSITION OF THE RESPONDENT**

The Respondent submitted that they had visited the subject property known as Sherlock Holmes Pub with the Complainant and concluded that the Pro-forma (Exhibit R-1, page 19) incorrectly states the area of the upper floor. The correct measurement of the upper floor is 1,655 square feet as opposed to 2,079 square feet.

## **DECISION**

It is the decision of the Board to reduce the assessment of the subject property for 2011 from \$1,445,000 to \$1,105,000.

## **REASONS FOR THE DECISION**

The Board accepts the position of both parties that the area of the subject property is incorrectly stated at 2,079 square feet and should be reduced to 1,655 square feet. By applying a rate of \$12.75 per square foot to the corrected floor area of 1,655 square feet, an assessment amount of \$1,105,000 is the result.

## **DISSENTING OPINION AND REASONS**

There was no dissenting opinion.

Dated this 8<sup>th</sup> day of November, 2011, at the City of Edmonton, in the Province of Alberta.

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Steven Kashuba, Presiding Officer

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*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, RSA 2000, c M-26.*

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cc: CVG  
355300 ALBERTA LTD