



## ASSESSMENT REVIEW BOARD

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

**NOTICE OF DECISION      NO. 0098 322/11**

CVG  
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 2, 2011, respecting a complaint for:

<b>Roll Number</b>	<b>Municipal Address</b>	<b>Legal Description</b>	<b>Assessed Value</b>	<b>Assessment Type</b>	<b>Assessment Notice for:</b>
5247507	12621 VICTORIA TRAIL NW	Plan: 7722150 Block: 47 Lot: 2	\$1,188,000	Annual New	2011

**Before:**

Tom Robert, Presiding Officer  
Brian Hetherington, Board Member  
Howard Worrell, Board Member

**Board Officer:** Karin Lauderdale

**Persons Appearing on behalf of Complainant:**

Tom Janzen, CVG

**Persons Appearing on behalf of Respondent:**

Jerry Sumka, Assessor, City of Edmonton

## **PRELIMINARY MATTERS**

The Complainant and Respondent indicated that they had no objection to the constitution of the Board. The Board Members indicated that they had no bias with regard to the matter before them.

## **BACKGROUND**

This property consists of 67,593 square feet (1.552 acres) of commercially zoned land in northeast Edmonton. It is located on the east side of Victoria Trail and south of Hermitage Road in the Canon Ridge neighbourhood. The 2011 assessment equates to \$17.58 per square foot.

## **ISSUE(S)**

Is the 2011 assessment of the subject property too high?

## **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**

The Complainant told the Board that the City's assessment of the property for 2011 was the equivalent of \$17.58 per square foot, and pointed out that the 2010 assessment had been reduced by the Assessment Review Board to \$16.00 (C1, page 1). During the following 12 months, the value of commercial properties had been dropping by about 11.5% and the City had increased the assessment by about 9.9%.

Six comparable properties that had sold between August 2008 and June 2010 were presented as comparables for the Board to consider. These comparables were from various parts of the city and varied in size from 0.85 acres to 4.62 acres. The time-adjusted sales prices ranged from \$13.06 to \$15.09 per sq. ft. He suggested to the Board that these supported his request for a value of \$15.00 for the subject property, which would produce an overall value of \$1,013,500 for the subject property (C2, page 2).

## **POSITION OF THE RESPONDENT**

The Respondent presented a 19-page brief (R1), which supported the assessment, noting that this commercial property was located in a primarily residential area and close to the NE Soccer Centre. It was pointed out that developments on the site have now started and that the site is accessed from the north-bound lane of Victoria Trail and from Hermitage Road.

The Respondent told the Board that previous year's assessments have no bearing in the decisions made on a current assessment. He provided the Board with details of three comparable sales (R1, page 15), which had taken place between January 2006 and March 2010. All were in the northeast quadrant of the city, and had an average time-adjusted sale price of \$17.80 per sq. ft, which compared favourably with the assessment of the subject property at \$17.58 per sq. ft.

The Board was also told by the Respondent that some of the Complainant's comparable sales were significantly larger than the subject property, which would have had an impact on the sale price.

He suggested that the Complainant had not provided any compelling evidence to support his request for a changed assessment.

## **DECISION**

The decision is to confirm the 2011 assessment.

Roll Number	Original Assessment	New Assessment
5247507	\$1,188,000	\$1,188,000

## **REASONS FOR THE DECISION**

The Board has reviewed both parties' adjusted sales comparables. The Board was persuaded by the Respondent's sales comparables due to the proximity to the subject. Further, the adjusted sale at 5004-162 Ave. is similar in size, zoning and location with an adjusted sale price of \$17.08 per square foot. The sales comparable at 14339-50 Street is the most recent sale (March 2010) at \$17.17 per square foot; it too is in proximity to the subject with the same zoning.

Both of these sales indicate a range of approximately \$17.00 per square foot, which supports the assessed value per square foot of \$17.58.

The Complainant's sales comparables, although similar in size and zoning, were not within the area of the subject. The Board did not consider the 2010 assessment as the assessment process is an annual calculation based on the evidence provided.

## **DISSENTING OPINION AND REASONS**

There was no dissenting opinion.

Dated this 17<sup>th</sup> day of November, 2011, at the City of Edmonton, in the Province of Alberta.

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Tom Robert, 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: GOLD BAR INVESTMENTS LTD