



## 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 NO. 0098 323/10

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 hearings held on October 25, 2010 respecting a complaint for:

<b>Roll Number</b> 3099751	<b>Municipal Address</b> 10010 104 Street NW	<b>Legal Description</b> Plan: 3727MC Block: 4 Lot: 73
<b>Assessed Value</b> \$18,160,000	<b>Assessment Type</b> Annual New	<b>Assessment Notice for:</b> 2010

#### **Before:**

Lynn Patrick, Presiding Officer  
Francis Ng, Board Member  
Brian Carbol, Board Member

#### **Board Officer:**

Karin Lauderdale

**Persons Appearing: Complainant**  
Walid Melhem, Altus Group Ltd.

**Persons Appearing: Respondent**  
Chris Hodgson, Assessment and Taxation Branch  
Tanya Smith, 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.

### **PRELIMINARY MATTERS**

Upon commencement the Respondent indicated that a recommendation to reduce the subject's assessment had been accepted by the Complainant.

### **BACKGROUND**

The subject property is an apartment and limited service hotel, with 140 rooms, known as the Holiday Inn Express Downtown.

## **ISSUES**

Is the assessment fair and equitable?

## **LEGISLATION**

*Municipal Government Act, R.S.A. 2000, c. M-26;*

- s. 293(1) In preparing an assessment, the assessor must, in a fair and equitable manner,
- (a) apply the valuation and other standards set out in the regulations, and
  - (b) follow the procedures set out in the regulations.

(2) If there are no procedures set out in the regulations for preparing assessments, the assessor must take into consideration assessments of similar property in the same municipality in which the property that is being assessed is located.

(3) An assessor appointed by a municipality must, in accordance with the regulations, provide the Minister with information that the Minister requires about property in that municipality.

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 agrees with the recommendation and accepts the revised assessment of \$16,980,000.

## **POSITION OF THE RESPONDENT**

The Respondent presented a recommendation to reduce the assessment to \$16,980,000.

## **DECISION**

The decision of the Board is to reduce the current assessment from \$18,160,000 to \$16,980,000.

## **REASONS FOR THE DECISION**

The reduced assessment of the subject property, based on the recommendation of the Respondent and acceptance by the Complainant, is considered to be fair and equitable by the Board.

## **DISSENTING OPINION AND REASONS**

There was no dissenting opinion.

Dated this 26<sup>th</sup> 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.*

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CC: Municipal Government Board  
Silver Prime Hotels Ltd.