



## 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 359/10

Wilson Daved  
W D Contractors Group Ltd.  
10584 107 Street NW  
Edmonton AB T5H 2Y6

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 26, 2010, respecting a complaint for:

<b>Roll Number</b> 3926045	<b>Municipal Address</b> 10584 107 Street NW	<b>Legal Description</b> Plan: 9322612 Block: 7 Lot: 209A
<b>Assessed Value</b> \$919,500	<b>Assessment Type</b> Annual - New	<b>Assessment Notice for</b> 2010

#### **Before:**

Robert Mowbrey, Presiding Officer  
George Zaharia, Board Member  
Judy Shewchuk, Board Member

**Board Officer:** Denis Beaudry

#### **Persons Appearing: Complainant**

Wilson Daved, W D Contractors Group Ltd.

#### **Persons Appearing: Respondent**

Kevin Xu, Assessor, City of Edmonton  
Aleisha Bartier, Law Branch, City of Edmonton

### **PRELIMINARY MATTERS**

Upon questioning by the Presiding Officer, the parties indicated no objection to the composition of the Board.

In addition, the Board Members advised the parties that the Board was not aware of any circumstances that would raise an apprehension of bias with respect to this file.

At the Respondent's request, the witnesses were sworn in by the Board.

### **BACKGROUND**

The subject property is a warehouse with a finished mezzanine, located in the Central McDougall area, and constructed in 1969. It is in average condition, with a total building area of 11,459 square feet, and a site coverage of 76%. The subject property was assessed at \$919,500.

## **ISSUE(S)**

Is the assessment of the subject property in excess of its market value?

## **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 advised the Board in general terms of the lack of parking, security, and privacy, being issues that he and other business owners have to contend with on a daily basis. In addition, the proposed arena was having an inflationary effect on the land value in the area. The Complainant further advised the Board that there have been no local improvements to the area and that the sidewalks are crumbling and the lighting inadequate. The Complainant stated that he believes he should receive a tax credit in light of his concerns.

The Complainant provided an appraisal effective June 15, 2009, completed by Henderson & Butt, considered reputable appraisal consultants in the Edmonton area. The Complainant stated that the appraised value of the subject property as at June 15, 2009, was \$795,00. The appraisal is 89 pages plus Exhibits A to E in the Addenda (exhibit C-1).

The Complainant requested the Composite Assessment Review Board to consider the appraised value of \$795,000 as a good indicator of value for the property.

## **POSITION OF THE RESPONDENT**

The Respondent gave a brief summary on the application of the Mass Appraisal process (exhibit R-1, pp. 5-9). The Sales Comparison Approach was used in establishing the assessed value of the subject property. The Respondent stated that when sufficient valid sales are available, this approach tends to be the preferred method.

The Respondent provided the Board with a number of photographs showing the interior and exterior of the subject property (exhibit R-1, pp. 12-21).

The Respondent advised the Board that the total building area had been corrected to 11,440 square feet and should no longer be in dispute (exhibit R-1, p. 24).

The Respondent provided the Board with five sales comparables (exhibit R-1, p. 36). The comparables were similar in terms of age, site coverage, and condition. The time-adjusted selling price per square foot had an average of \$121.09, which supports the assessment of \$80.38 per square foot.

The Respondent also provided the Board with six equity comparables (exhibit R-1, p. 42). The comparables were similar in terms of age, site coverage, and condition. The six comparables provided an average of \$109.83 assessment per square foot, which supports the assessment of \$80.38 per square foot.

The Respondent asked the Board to confirm the 2010 assessment in the amount of \$919,500 as fair and equitable.

## **DECISION**

The decision of the Board is to confirm the 2010 assessment of \$919,500 as fair and equitable.

## **REASONS FOR THE DECISION**

The Board was persuaded by the Respondent's equity comparables chart (exhibit R-1, p. 42). The comparables were similar in terms of age, site coverage, and condition, and supported the assessment.

The Board was also persuaded by the Respondent's sales comparables (exhibit R-1, p. 36). The comparables were similar in terms of age, site coverage, and condition, and supported the assessment.

While the Board has a degree of empathy for the Complainant's position on parking, security, and privacy, the Board notes from the Complainant's appraisal report (exhibit C-1, p. 23) that, "given the implementation of the Central McDougall/Queen Mary Park Area Redevelopment Plan and a large, coordinated push for redevelopment, the Central McDougall neighbourhood will likely become a target of significant interest well into the future." The Board is of the opinion that, as a result of the "significant interest", the land has significant value.

The Board concludes that the Complainant failed to provide sufficient or compelling evidence to alter the assessment.

Dated this 27th day of October, 2010, at the City of Edmonton, in the Province of Alberta.

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Robert Mowbrey  
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, R.S.A. 2000, c.M-26.*

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cc: Municipal Government Board