



## 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 360/10

Theo Bruinsma  
San Mateo Enterprises Inc.  
18-24528 Sturgeon Road  
Sturgeon County AB T8T 1A0

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><br>2570059      | <b>Municipal Address</b><br>12644 126 Street NW | <b>Legal Description</b><br>Plan: 8159ET Block: 5 Lot: 4 |
| <b>Assessed Value</b><br>\$541,000 | <b>Assessment Type</b><br>Annual - New          | <b>Assessment Notice for</b><br>2010                     |

#### **Before:**

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

**Board Officer:** Denis Beaudry

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

Theo Bruinsma, San Mateo Enterprises Inc.

#### **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 indicated no bias with respect to this file.

The Respondent indicated that the first and last pages of the Complainant's evidence had not been disclosed to the City. The Presiding Officer recessed the hearing to allow the Respondent to review these pages. Upon resumption of the hearing, the Respondent raised no objection to their inclusion as part of the Complainant's evidence.

## **BACKGROUND**

The subject property, which has an effective year built of 1978, is located at 12644 126 Street in the Calder neighbourhood. It consists of a building with a total area of 4,225 square feet located on a 0.143 acre site. It is classified as a small warehouse (land use code 251), average condition, and has been assessed at \$541,000.

## **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 provided evidence to the Board (exhibit C-1, page 2 of 6) showing comparison of square footage assessments of five similar neighbouring properties. The information was taken from the City of Edmonton website.

In addition, the Complainant advised that a neighbouring building was sold for \$515,00 in March of 2009. The two-storey building with superior office space and sky lights, measuring 5,862 total square feet, sold for \$87/square foot.

The Complainant also provided a copy of the 2009 Assessment Review Board decision, which reduced the 2009 assessment of the subject property from \$602,500 to \$449,500.

The Complainant requests that the Composite Assessment Review Board reduce the 2010 assessment from \$541,000 to \$449,500.

## **POSITION OF THE RESPONDENT**

The Respondent gave a brief summary on the application of the Mass Appraisal process. (exhibit R-1, pp. 6-8). 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 six sales comparables (exhibit R-1, p. 22). The comparables were similar in terms of location, age, site coverage, and total building area. The

time-adjusted selling price per square foot had an average of \$149.62, which supports the assessment of \$128.05 per square foot.

The Respondent provided the Board with six equity comparables (exhibit R-1, p. 31). The comparables were similar in terms of location, age, site coverage, and total building area. The six comparables provided an average of \$131.07 assessment per square foot, which supports the assessment of \$128.05 per square foot.

## **DECISION**

The decision of the Board is to confirm the 2010 assessment of \$541,000 as fair and equitable.

## **REASONS FOR THE DECISION**

The Board was persuaded by the Respondent's equity comparables chart (exhibit R-1, p. 31). The comparables were similar in terms of location, age, site coverage, and total building area, and supported the assessment.

The Board was also persuaded by the Respondent's sales comparables (exhibit R-1, p. 22). The comparables were similar in terms of location, age, site coverage, and total building area, and supported the assessment.

Regarding the Complainant's neighbouring building as a comparable for the recent sell (March 15, 2009), the Board notes that the building sold for \$515,000. The 2010 assessment, prepared as of July 1, 2009, was \$462,500, which is 10% less than what the building sold for in March of 2009.

The Board concludes the Complainant did not provide sufficient or compelling evidence to alter the assessment.

Dated this 27<sup>th</sup> 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: San Mateo Enterprises Inc.  
Municipal Government Board