



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION      NO. 0098 366/11

ALTUS GROUP  
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 a hearing held on November 15, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
7100654	8309 - 105 Street NW	Plan: I Block: 80 Lot: 21 / Plan: I Block: 80 Lot: 22	\$385,000	Annual New	2011

#### **Before:**

Tom Robert, Presiding Officer  
Judy Shewchuk, Board Member  
Ron Funnell, Board Member

**Board Officer:** Segun Kaffo

#### **Persons Appearing on behalf of Complainant:**

Jordan Thachuk

#### **Persons Appearing on behalf of Respondent:**

Chris Rumsey, Assessor, City of Edmonton  
Jerry Sumka, Assessor, City of Edmonton

## **BACKGROUND**

The subject property is a paved parking lot consisting of 8,653 square feet and zoned CB2. The property is located in the Strathcona neighbourhood and is parking for the Strathcona Health Centre.

## **ISSUE(S)**

What is the market value of the subject property as of July 1, 2010?

## **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 submitted nine assessment equity comparable properties ranging in assessment from \$26.59 to \$30.29 per square foot, all located on 81 Avenue and all zoned CB2. The average of the comparables was \$28.96 and the requested value was \$30.00 per square foot.

## **POSITION OF THE RESPONDENT**

The Respondents provided three comparables ranging in assessment from \$48.86 to \$52.92 supporting the assessment of the subject at \$54.65 per square foot.

Further the Respondent advised that the Complainant's comparables were inadvertently assessed in error and should reflect values similar to the subject.

## **DECISION**

Reduce the 2011 assessment from \$385,000 to \$260,500.

## **REASONS FOR THE DECISION**

The Board was persuaded by the Complainant's evidence based on the issue of equity. The Board acknowledges that there may have been an error in the assessments of the Complainant's comparables; however, the subject should be assessed similarly to the comparable properties for the assessment year in question.

## **DISSENTING OPINION AND REASONS**

There were no dissenting opinions.

Dated this 23<sup>rd</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: STRATHCONA MEDICAL DENTAL BUILDING LTD.  
VALPAR INVESTMENTS LTD.