



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 371/10

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 a hearing held between August 23 and October 21, 2010 respecting a complaint for:

Roll Number	Assessed Value	Municipal Address	Legal Description	Assessment Type	Assessment Notice for:
1074319	\$2,337,000	950 78 Avenue NW	Plan: 7820150 Block: 1 Lot: 9	Annual - New	2010
7786866	\$553,500	10320 63 Avenue NW	Plan: 4022HW Block: 6 Lot: E	Annual - New	2010
10026914	\$17,402,000	9503 12 Avenue SW	Plan: 0425761 Block: 18 Lot: 1	Annual - New	2010
8991309	\$5,087,000	9331 39 Avenue NW	Plan: 6207KS Block: 5 Lot: 2	Annual - New	2010
9553025	\$5,207,000	4303 82 Avenue NW	Plan: 7520086 Block: 3 Lot: 2 & 3	Annual - New	2010
8956153	\$2,018,500	9305 27 Avenue NW	Plan: 7823307 Block: 11 Lot: 17	Annual - New	2010
9986111	\$5,431,500	14735 134 Avenue NW	Plan: 0024727 Block 11 Lot: 21	Annual - New	2010

Before:

Tom Robert, Presiding Officer
Dale Doan, Board Member
Mary Sheldon, Board Member

Board Officer:

Segun Kaffo

Persons Appearing: Complainant
Walid Melhem

Persons Appearing: Respondent
Marty Carpentier, Assessor
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.

All parties giving evidence during the proceedings were sworn by the Board Officer.

PRELIMINARY MATTERS

The 2010 assessments represented by the above listed roll numbers have been presented to the Board. The evidence was presented and a cursory submission was given by both parties. The parties agree that the evidence presented does not support a revision of the assessments.

ISSUES

The Complaint had attached a schedule listing numerous issues to the complaint form. However, most of those issues were abandoned and only the following issues remained for the Board to decide:

- Is the assessment of the subject property fair and equitable in comparison with similar properties?
- What is the typical market value of the subject property?

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 is in agreement with the position highlighted under preliminary matters above.

POSITION OF THE RESPONDENT

The Respondent is in agreement with the position highlighted under preliminary matters above.

DECISION

The decision of the Board is to confirm the assessments of the above listed roll numbers.

REASONS FOR THE DECISION

Based on the evidence, submission and agreement of both parties, and in accordance with section 467 of the MGA, the Board confirms the assessments of the above listed roll numbers.

DISSENTING OPINION AND REASONS

There was no dissenting opinion.

Dated this 25th day of October, 2010, at the City of Edmonton, in the Province of Alberta.

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.

CC: Municipal Government Board

Shaw Industries Ltd.
Lazy B Corporation
Gateway Real Estate Equities Inc.
Rochefort Investments Ltd.
SREIT (Nuquest Edmonton) Ltd.
York Realty Inc.
PFM Fund Management Ltd