



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION      0098 373/11

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 17, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
9973955	9688 - 34 Avenue NW	Plan: 9926018 Block: 21 Lot: 14	\$8,867,500	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:**

Walid Melhem

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

Scott Hyde  
Shelly Milligan

## **BACKGROUND**

The subject property is an automotive dealership located on the corner of 34 Avenue and 96 Street. It is zoned DC2 and consists of 160,167 square feet of land and 32,173 square feet of buildings. Only the land value is at issue.

## **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 twenty direct sales comparables ranging in time adjusted sale price from \$12.22 to \$24.96 per square foot. The average was \$19.34 and the requested value was \$20.00 per square foot. The 2011 assessment is \$37.65 per square foot.

The Complainant argued that the Respondent's sales comparables were not in similar locations to the subject.

## **POSITION OF THE RESPONDENT**

The Respondent provided four direct sales comparables ranging in time adjusted sale price from \$38.26 to \$45.14 per square foot with an average of \$41.00 per square foot.

## **DECISION**

Confirm.

## **REASONS FOR THE DECISION**

The Board found that the comparables presented by both parties were dated and insufficiently similar in location to the subject. The Board, therefore, confirmed the 2011 assessment at \$8,867,500.

## **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: WHEATON INVESTMENTS LTD