



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. 098 376/10

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 2195279	Municipal Address 14704 119 Avenue NW	Legal Description Plan: 1498NY Block: 3 Lot: 7A
Assessed Value \$2,376,500	Assessment Type Annual – New	Assessment Notice for: 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

Steve Radenic, Assessor
Steve Lutes, 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

Upon review of the evidence both parties were of the view that the evidence was not sufficient to warrant an adjustment for configuration. Both parties also agreed that the sales comparables presented support the assessment. 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 assessment.

BACKGROUND

The subject property is a medium warehouse built in 1965 and located in the Dominion Industrial subdivision of the City of Edmonton. The property has a total building area of 24,180 square feet and site coverage of 33%.

ISSUES

The Complainant had attached a schedule listing numerous issues to the complaint form. However, most of those issues had been abandoned and the issues left to be decided were as follows:

- 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?
- Should the subject receive an adjustment for irregular configuration?

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 current assessment at \$2,376,500.

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 assessment of the subject property.

DISSENTING OPINION AND REASONS

There was no dissenting opinion.

Dated this 4th day of November, 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
Jamieson Greer Holdings Ltd.