



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 38/11

1161358 ALBERTA LTD.  
4565 ELLERSLIE RD. SW  
EDMONTON, AB T6X 1A4

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 July 13, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
1118298	21515 103 AVENUE NW	Plan: 7720594 Block: 2	\$2,723,000	Annual New	2011

#### Before:

Dean Sanduga, Presiding Officer  
Brian Frost, Board Member  
Lillian Lundgren, Board Member

**Board Officer:** Karin Lauderdale

#### Persons Appearing on behalf of Complainant:

Hari Uppal  
Satwant Uppal

#### Persons Appearing on behalf of Respondent:

Chris Thiessen, Assessor, City of Edmonton  
Shelly Milligan, Assessor, City of Edmonton

## **PRELIMINARY MATTERS**

At the commencement of the hearing, the Respondent requested that the Board dismiss the appeal, stating that the Complainant did not provide any disclosure or evidence by the required date as specified in the legislation.

The Board finds that the Complainant failed to disclose evidence in accordance with the regulation; therefore, the Board was left to address only the question of the Respondent's recommendation.

The Respondent further advised the Board that upon inspection of the subject property it was determined that the subject land has shape, topography, fencing and pavement deficiencies. The Respondent made a recommendation to reduce the 2010 assessment from \$ 2,723,000 to \$ 2,274,000.

The Complainant accepted the Respondent's recommendation. No further evidence was heard.

## **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.

***The Matters Relating To Assessment Complaints Regulation 310/2009***

s. 8(2) If a complaint is to be heard by a composite assessment review board, the following rules apply with respect to the disclosure of evidence:

- (a) the complaint must, at least 42 days before the hearing date,
  - (i) disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and

s. 9(2) A composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8.

## **DECISION**

The decision of the Board is to accept the recommendation of the Respondent to reduce the 2011 assessment from \$2,723,000 to \$2,274,000.

## **REASONS FOR THE DECISION**

- 1) The Board agreed with the Respondent's opinion that the onus or burden of proof required to alter the 2011 assessment had not been met by the Complainant.
- 2) The Board finds that the recommended 2011 assessment for the subject property of \$2,274,000 is fair and equitable.

Dated this 27<sup>th</sup> day of July, 2011, at the City of Edmonton, in the Province of Alberta.

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Dean Sanduga, 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: DAN DEVELOPMENTS LTD  
SATWANT UPPAL