



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 393/11

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 21, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
3027190	14451 130 Avenue NW	Plan: 3674NY Block: 5 Lot: 2	\$590,500	Annual New	2011

#### Before:

Dean Sanduga, Presiding Officer  
Petra Hagemann, Board Member  
Tom Eapen, Board Member

**Board Officer:** Karin Lauderdale

#### Persons Appearing on behalf of Complainant:

Jordan Thachuk, Altus Group

#### Persons Appearing on behalf of Respondent:

Darren Nagy, Assessor, City of Edmonton

## **BACKGROUND**

The subject property is a lot of approximately 39,289 square feet in the Bonaventure Industrial area of northwest Edmonton at municipal address 14451 130 Avenue NW. The property is currently used as a parking lot.

## **ISSUE(S)**

Is the assessment of similar properties indicating a lower value?

## **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 presented a 39 page (C-1) brief and a 4 page (C-2) rebuttal in which he argued that the assessment is too high and the sales of similar properties indicate a lower value.

The Complainant believes that the 2011 assessment of the subject property equating to \$656,111 per acre or \$15.06 per sq. ft. is not fair and equitable in relation to similar properties. To support this position, the Complainant submitted seven sales comparables (C-1 page 11), all located in northwest Edmonton.

In the Complainant's rebuttal, he presented combined sales comparables provided by both Complainant and Respondent, which supported a lower assessment (C-2 pages 3).

The Complainant requested that the assessment be reduced to \$471,000 which equates to \$12.00 per sq. ft.

## **POSITION OF THE RESPONDENT**

The Respondent presented five sales comparables (R-1 page 20) that resulted in an average time-adjusted sales price of \$15.06 per sq. ft. and four equity comparables (R-1 page 26). It is the Respondent's position that the assessment \$15.01 per sq. ft. reflects the correct value for the property using mass appraisal methods and requests that the 2011 assessment be confirmed at \$590,500.

## **DECISION**

The decision of the Board is to reduce the 2011 assessment from \$590,500 to \$504,000.

## **REASONS FOR THE DECISION**

The Board examined the Complainant's sales comparables and found #3, 4, 5 and 7 and determined that they are much similar to the subject property in size, location and use. These properties average \$12.85 per square foot.

The Board reviewed the Respondent's sales comparables which are dissimilar to the subject. The Board finds that the sales comparables provided by the Respondent (R-1, page 20) were not representative of market value due to the wide variances, Sales #1 and 3 are corner lots, sales number # 2 has a building improvement.

## **DISSENTING OPINION AND REASONS**

None

Dated this \_\_\_\_1\_\_\_\_ day of \_December, 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, RSA 2000, c M-26.*

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cc: PRODUCTION DIE-MAKERS & MACHINE LIMITED