



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 398/11

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: |
|-------------|---------------------------------|---------------------------------|----------------|-----------------|------------------------|
| 10057122    | 13072<br>Yellowhead<br>Trail NW | Plan: 4877HW<br>Block: D Lot: 1 | \$1,189,500    | 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:**

Chris Buchanan, Altus Group  
Jordan Thachuk, Altus Group

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

Darrel Nagy, Assessor, City of Edmonton

## **BACKGROUND**

The subject property is vacant land used for the storage of trailers and is located at 13072 Yellowhead Trail NW in the Hagmann Estate Industrial neighbourhood of northeast Edmonton. The lot size is approximately 86,280 square feet. The subject was assessed on the direct sales comparable method with a 2011 assessment of \$1,189,500.

## **ISSUE(S)**

Is the 2011 assessment of the subject property correct?

## **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 provided one comparable sale located close to the subject (C-1 page 10). The Complainant argued that the subject property is irregular in shape and assessed based on its lack of functionality.

The Complainant requested a reduction in the 2011 assessment to \$10.50 per sq. ft resulting in a requested value of \$905,500.

## **POSITION OF THE RESPONDENT**

The Respondent provided an assessment brief (R-1, 20 pages) including 4 sales comparable, all of which are located in the northwest area of the City. The subject property is narrow in shape and currently being used as a storage facility. The Respondent stated that although the shape of the subject is narrow, development is not impossible.

The Respondent informed the CARB that the Complainant's one sale does not make a market and further suggested that the sale is dated and should not be considered comparable.

## **DECISION**

The decision of the Board is to confirm the 2011 assessment at \$ 1,189,500.

## **REASONS FOR THE DECISION**

The Board agrees with the Respondent that the one sale provided by the Complainant does not constitute a market. The sale is dated and does not provide compelling evidence to convince the Board to alter the 2011 assessment for the subject.

## **DISSENTING OPINION AND REASONS**

None

Dated this 1st 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: 13120 YELLOWHEAD TRAIL LTD