



ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 0098 415/11

CVG
1200-10665 Jasper Avenue
Edmonton AB T5J 3S9

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 28, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
3572351	10013 101A AVENUE NW	Plan: F Lot: 29 / Plan: F Lot: 30	\$2,119,000	Annual New	2011

Before:

Robert Mowbrey, Presiding Officer
Brian Frost, Board Member
Lillian Lundgren, Board Member

Board Officer: Denis Beaudry

Persons Appearing on behalf of Complainant:

Peter Daniel Smith, CVG

Persons Appearing on behalf of Respondent:

John Ball, Assessor, City of Edmonton

PRELIMINARY MATTERS

Upon questioning by the Presiding Officer, the parties present indicated they had no objection to the composition of the Board. In addition, the Board members stated they had no bias on this file.

The Respondent advised the Board that a recommendation had been agreed upon by both the Complainant and the Respondent.

The parties agreed that the vacancy rate should be increased to 30% due to the subject property being vacant for some time. In addition, the rental rate should be reduced from \$20 to \$18 per square foot to reflect the rates charged to comparable properties, such as Sherlock Holmes and Sorrentino's.

The Board recessed, deliberated and rendered a decision. The decision was to accept the recommendation, agreed upon by both parties.

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.

DECISION

The decision of the Board is to reduce the 2011 assessment of \$2,119,000 to \$1,275,000.

Roll Number	Original Assessment	New Assessment
3572351	\$2,119,000	\$1,275,000

REASONS FOR THE DECISION

The Board agrees with the reasons of both parties and accepts the recommendation of both parties to reduce the assessment to \$1,275,000.

DISSENTING OPINION AND REASONS

There was no dissenting opinion.

Dated this 15th day of December, 2011, at the City of Edmonton, in the Province of Alberta.

Robert Mowbrey, 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, RSA 2000, c M-26.

cc: 1243853 ALBERTA INC