

# 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. 0098 426/10

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	Municipal Address	Legal Description
1112259	12310 184 Street NW	NE 17-53-25-4
Assessed Value	Assessment Type	<b>Assessment Notice for:</b>
\$45,644,000	Annual – Revised	2010

Before: Board Officer:

Tom Robert, Presiding Officer Dale Doan, Board Member Mary Sheldon, Board Member Segun Kaffo

**Persons Appearing: Complainant** 

Walid Melhem

Persons Appearing: Respondent Mary-Alice Lesyk, Assessor Aleisha Bartier, 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 commencement the Respondent indicated that a correction had been made to the assessment and had been accepted by the Complainant. The Respondent presented to the Board a Withdrawal and Agreement to Correction of Assessment form signed by both parties to reduce the assessment to \$44,301,500.

## **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 agrees with the correction to the assessment highlighted under preliminary matters above.

### **POSITION OF THE RESPONDENT**

The Respondent agrees with the correction to the assessment highlighted under preliminary matters above.

## **DECISION**

The decision of the Board is to reduce the current assessment to \$44,301,500.

#### **REASONS FOR THE DECISION**

The assessment of the subject is reduced based on the correction of the assessment and withdrawal of the complaint.

## **DISSENTING OPINION AND REASONS**

There was no dissenting opinion.

Dated this 10th 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 **BCIMC Realty Corporation**