



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 426/11

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 16, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
2178135	14604 115A AVENUE NW	Plan: 7621692 Block: 7 Lot: 15B	\$1,663,000	Annual New	2011

#### Before:

Hatem Naboulsi, Presiding Officer  
Brian Hetherington, Board Member  
Howard Worrell, Board Member

**Board Officer:** Jason Morris

#### Persons Appearing on behalf of Complainant:

Walid Melhem, Altus

#### Persons Appearing on behalf of Respondent:

Mary-Alice Nagy, Assessor, City of Edmonton  
Stephen Leroux, Assessor, City of Edmonton  
Tanya Smith, Law Branch, City of Edmonton

## **PRELIMINARY MATTERS**

The parties indicated that they had no objection to the composition of the Board. The Board members indicated that they did not have any bias with regard to the matters under appeal.

## **BACKGROUND**

The subject property is a two-storey warehouse located in the City of Edmonton's Huff Bremner's industrial estate, located at 14604 115A Avenue. The building occupies 19,904 square feet of space, including an upper office, using 877 square feet. It occupies 63% of the 29,278 square feet property.

It has been assessed by the City of Edmonton at a rate of \$79.30 for a total assessment of \$1,663,000.

## **ISSUE(S)**

The Complainant provided a schedule of issues to the Board (C-1, page 3) but confirmed there were only two issues before the Board:

- Is the assessment of the subject property in excess of its market value for assessment purposes?
- Is the assessment of the subject property fair and equitable considering the assessed value and assessment classification of comparable properties?

## **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 chart of six equity comparable properties (C1 – page 8) in northwest Edmonton, which had been built between 1970 and 1978, and which he suggested compared favourably to the subject property's age, which was built in 1976. The complainant suggested that the assessments of these comparable properties supported his request for a reduction in the assessment of the subject property to \$78.00 per square foot for a total assessment of \$1,513,500.

During cross-examination the Complainant noticed a discrepancy between the figures used on the City of Edmonton's website listing realty assessments (C1 – page 11) and what had been

presented in the subject property's assessment (R1 – page 13). The numbers were, respectively, 19,403 and 20,972 square feet.

### **POSITION OF THE RESPONDENT**

The Respondent presented the Board with a chart of five sales comparables (R1 – page 17) and a separate chart of 11 equity comparables (R1 – page 23). All were in average condition, as was the subject property

The site coverages of the properties in the equity comparable charts ranged from 40 – 57% on lots ranging from 23,574 square feet to 117,653 square feet. The total floor areas of the properties ranged from 16,710 square feet to 57,276 square feet.

The assessments of the properties ranged from \$71.08 per square foot to \$84.09 per square foot. The Respondent told the Board that this compares favourably with the assessment of the subject property at \$79.30 per square foot.

### **DECISION**

The Board decision is to confirm the assessment of the subject property at \$1,663,000.

### **REASONS FOR THE DECISION**

With regard to the disagreement over the size of the subject property, the only evidence that the Complainant brought in support of the lower square footage was a printout of a City of Edmonton webpage for the subject property. The Board notes that these websites contain a disclaimer as to the accuracy of the data, and that the Complainant could have obtained the numbers used by the City by making a request under section 299 and 300 of the MGA. The Board therefore finds that the size of the subject property is 20,972 square feet.

With regard to the question of the equity of the subject property's assessment, the Board was not persuaded by the equity comparables presented by the Complainant. Only three of the comparables were located in the same neighbourhood as the subject property. The average assessment per square foot of the comparables is \$76.19. The average main floor assessment per square foot of the comparables was \$92.08, despite the fact the average upper office space of the 6 comparables was four times the upper office space of the subject property.

The Board is persuaded by the Respondent's equity comparables. Six of the 11 comparables are in the same neighbourhood as the subject property, are of similar age to the subject property, and have similar site coverages to the subject property. The average assessment per square foot of these six comparables is \$76.47, and the average of all the comparables is \$78.75, supporting the subject property's assessment.

## **DISSENTING OPINION AND REASONS**

Dated this 21<sup>st</sup> day of November, 2011, at the City of Edmonton, in the Province of Alberta.

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Hatem Naboulsi, 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: N G CAMPBELL HOLDINGS LTD