



## 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 460/10

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	Assessed Value	Municipal Address	Legal Description	Assessment Type	Assessment Notice for:
10005580	\$3,783,500	18008 118 Avenue NW	Plan: 0320670 Block: 7 Lot: 10	Annual - New	2010
9974225	\$6,301,500	15603 131 Avenue NW	Plan: 9926144 Block: 6 Lot: 10	Annual – New	2010
9953876	\$3,854,000	17810 114 Avenue NW	Plan: 9820739 Block: 6 Lot: 5A	Annual – New	2010
9953877	\$7,030,500	18028 114 Avenue NW	Plan: 9820739 Block: 6 Lot: 5B	Annual – New	2010
2194652	\$3,546,000	14503 121A Avenue NW	Plan: 5951KS Block: 3 Lot: 1	Annual – New	2010
1523091	\$6,547,000	16607 116 Avenue NW	Plan: 7620459 Block: 5 Lot: 4	Annual - New	2010

#### Before:

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

#### Board Officer:

Segun Kaffo

**Persons Appearing: Complainant**  
Walid Melhem

**Persons Appearing: Respondent**  
Kevin Xu, Assessor  
Steve Lutes, 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**

The assessments represented by the above listed roll numbers have been presented to the Board. The evidence was presented and a cursory submission was given by both parties. The parties agree that the evidence presented does not support a revision of the assessments.

## **ISSUES**

The Complaint had attached a schedule listing numerous issues to the complaint form. However, most of those issues were abandoned and only the following issues remained for the Board to decide:

- Is the assessment of the subject property fair and equitable in comparison with similar properties?
- What is the typical market value of the subject property?

## **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 is in agreement with the position highlighted under preliminary matters above.

## **POSITION OF THE RESPONDENT**

The Respondent is in agreement with the position highlighted under preliminary matters above.

## **DECISION**

The decision of the Board is to confirm the assessments of the above listed roll numbers.

## **REASONS FOR THE DECISION**

Based on the evidence, submission and agreement of both parties, the Board confirms the assessments of the above listed roll numbers.

## **DISSENTING OPINION AND REASONS**

There was no dissenting opinion.

Dated this 4th day of November, 2010, at the City of Edmonton, in the Province of Alberta.

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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.*

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CC: Municipal Government Board  
Larena Holdings Ltd.  
Williams Transfer Ltd.  
Day & Ross Inc.  
Mancal Properties Inc.  
Baramy Investments Ltd.  
J .K. Mckenzie Holdings Ltd.