



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 496/10

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 November 8, 2010 respecting a complaint for:

Roll Number 1353077	Municipal Address 1903 111 Street NW	Legal Description Plan: 8323259 Block: 1 Lot: 2
Assessed Value \$1,739,000	Assessment Type Annual New	Assessment Notice for: 2010

Before:

Tom Robert, Presiding Officer
Tom Eapen, Board Member
John Braim, Board Member

Board Officer:

J. Halicki

Persons Appearing: Complainant

Chris Buchanan, Agent
Altus Group Ltd.

Persons Appearing: Respondent

Guo He, Assessor
Assessment and Taxation Branch

PRELIMINARY MATTERS

The Respondent indicated there was a recommendation in connection with this file. The proposed recommendation was to reduce the 2010 assessment from \$1,739,000 to \$1,300,000. The Presiding Officer asked the Complainant if the recommendation was acceptable and the Complainant agreed with the Respondent's recommendation.

BACKGROUND

The subject property is a gas station and unrelated retail building located at 1903 – 111 Street in the Keheewin subdivision.

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.*

DECISION

The decision of the Board is to accept the Respondent's recommendation to reduce the 2010 assessment to \$1,300,000.

REASONS FOR THE DECISION

Both parties presented written evidence and have agreed upon a recommended value of \$1,300,000.

DISSENTING OPINION AND REASONS

There were no dissenting opinions.

Dated this ninth day of November, 2010 A.D., at the City of Edmonton, in the Province of Alberta.

Presiding Officer
Tom Robert

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
City of Edmonton, Assessment and Taxation Branch
Shamrock Property Management Ltd.