



## ASSESSMENT REVIEW BOARD

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

**AMENDED NOTICE OF DECISION**

**NO. 0098 55/11**

Neil S Koziak, OSC Properties Ltd.  
Box 4412  
Edmonton, AB T6E 4T5

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 July 25, 2011, respecting a complaint for:

<b>Roll Number</b>	<b>Municipal Address</b>	<b>Legal Description</b>	<b>Assessed Value</b>	<b>Assessment Type</b>	<b>Assessment Notice for:</b>
9196049	6104 90 Avenue NW	Plan: 6307MC Block: 46 Lot: 20	\$8,312,000	Annual New	2011

**Before:**

Robert Mowbrey, Presiding Officer  
James Wall, Board Member  
Petra Hagemann, Board Member

**Board Officer:** Segun Kaffo

**Persons Appearing on behalf of Complainant:**

Did not appear

**Persons Appearing on behalf of Respondent:**

Did not appear

## **BACKGROUND**

A merit hearing respecting the complaint on the subject property was held on July 18, 2011. Both the Complainant and Respondent did not appear at the hearing, and the Board confirmed the assessment on the basis that the Complainant did not provide sufficient and compelling evidence to warrant a change in the assessment.

On July 21, 2011 the Respondent advised the Assessment Review Board administration that the Complainant had agreed to a correction of the assessment in the reduced amount of \$7,848,000 in April 2011, and that both parties had signed a *Withdrawal and/or Agreement to Correction* form, which the Respondent had omitted to provide to the ARB.

## **ISSUE(S)**

Is the 2011 assessment of the subject property at \$8,312,000 correct?

## **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 reduce the 2011 assessment of the subject property from \$8,312,000 to \$7,848,000.

## **REASONS FOR THE DECISION**

The Board notes that both parties agreed to a correction of the assessment of the subject property on April 27, 2011, as evidenced by the *Withdrawal and/or Agreement to Correction* form signed by both parties. This agreement was not provided to the ARB in order to have the matter withdrawn.

The Board is satisfied that had the agreement been provided to the ARB, the complaint would have been withdrawn and the matter would not have proceeded to a merit hearing. Accordingly, the Board reduces the 2011 assessment of the subject property to \$7,848,000 in accordance with the agreement signed by both parties.

**DISSENTING OPINION AND REASONS**

There was no dissenting opinion.

Dated this 27<sup>th</sup> day of July, 2011, at the City of Edmonton, in the Province of Alberta.

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Robert Mowbrey, 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, R.S.A. 2000, c.M-26.*

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cc: OSC Properties Ltd.