



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 584/11

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 December 14, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
7098619	10538 82 Avenue NW	Plan: I Block: 66 Lot: 8-10	\$1,365,500	Annual New	2011

#### Before:

Dean Sanduga, Presiding Officer  
Petra Hagemann, Board Member  
Taras Luciw, Board Member

**Board Officer:** Jason Morris

#### Persons Appearing on behalf of Complainant:

Walid Melhem, Altus Group

#### Persons Appearing on behalf of Respondent:

Ryan Heit, Assessor, City of Edmonton

## **PROCEDURAL MATTERS**

The Board Members indicated that they had no bias with regard to the matter before them. The parties indicated that they had no objection to the composition of the Board.

## **PRELIMINARY MATTER**

At the commencement of the hearing the Respondent advised the Board that an assessment error concerning the size of the subject property had occurred. A canopy attached to the subject property had incorrectly been added to the main floor rental space achieving an inflated area of 6,015 square feet. By removing the size for the canopy the correct size for the subject is being reduced to 3,986 square feet.

The Respondent requested the Board to reduce the 2011 assessment from \$1,365,500 to \$236,000. The Complainant accepted the recommended reduction.

## **BACKGROUND**

The subject property is Bubbles Car Wash located at 10538-82 Avenue in the City of Edmonton. The subject is comprised of a 3986 sq ft building with a 1496 sq ft canopy situated on a site area of 6,525 sq ft. The assessed area is 6015 square feet and the 2011 assessment is \$1,365,500.

## **ISSUE(S)**

Is the assessment of the subject property correct?

## **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 submitted their evidence C-1 to be included in the file for the record.

## **POSITION OF THE RESPONDENT**

The Respondent submitted the 2011 assessment brief to be included in the file for the record.

## **DECISION**

The decision of the Board is to accept the recommendation of the Respondent and reduce the 2011 assessment from \$1,365,500 to \$236,000.

## **REASONS FOR THE DECISION**

The Board agreed with the Respondent that the canopy should not have been assessed.

## **DISSENTING OPINION AND REASONS**

None

Dated this 21st day of December, 2011, at the City of Edmonton, in the Province of Alberta.

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Dean Sanduga, 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: 921079 ALBERTA LTD