



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 632/11

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 January 9, 2012, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
3054418	12427 102 AVENUE NW	Plan: RN22B Block: 34 Lot: 13 / 14	\$1,774,500	Annual New	2011

#### Before:

Don Marchand, Presiding Officer  
Brian Carbol, Board Member  
Mary Sheldon, Board Member

**Board Officer:** Karin Lauderdale

#### Persons Appearing on behalf of Complainant:

No one appeared.

#### Persons Appearing on behalf of Respondent:

No one appeared.

## **PRELIMINARY MATTERS**

The parties jointly provided a signed recommendation to the CARB requesting that the original assessment of \$1,774,500 be reduced to \$1,638,500.

## **ISSUE(S)**

Is the 2011 assessment of the subject property fair and equitable?

## **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 did not appear at the hearing.

## **POSITION OF THE RESPONDENT**

The Respondent did not appear at the hearing.

## **DECISION**

Roll Number	Original Assessment	New Assessment
3054418	\$1,774,500	\$1, 638,500

## **REASONS FOR THE DECISION**

The CARB accepted the recommendation made by the parties as stated in their joint submission.

Dated this 16<sup>th</sup> day of January, 2012, at the City of Edmonton, in the Province of Alberta.

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Don Marchand, 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: HIGH STREET PROPERTIES LTD