



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 660/11

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 20, 2012, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
9958516	14236 23 AVENUE NW	Plan: 9823652 Block: 154 Lot: 2	\$5,476,000	Annual New	2011

#### Before:

Tom Robert, Presiding Officer  
Brian Frost, Board Member  
Taras Luciw, Board Member

**Board Officer:** Tannis Lewis

#### Persons Appearing on behalf of Complainant:

No one in appearance.

#### Persons Appearing on behalf of Respondent:

No one in appearance.

## **ISSUE**

What is the correct amount of the 2011 Supplemental New Assessment for the subject property?

## **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.

## **POSITION OF THE RESPONDENT**

The respondent did not appear..

## **DECISION**

The 2011 supplementary new assessment for the subject property is reduced to \$5,177,000.

## **REASONS FOR THE DECISION**

The Board understands that due to the change in calendar year it has become necessary for 2011 assessments to proceed to hearing where they might otherwise have been dealt with by means of a withdrawal to correction. The Board accepts the recommendation of the Respondent that the dispute has been resolved between the parties, and gives effect to that resolution.

## **DISSENTING OPINION AND REASONS**

There were none.

## **DECISION**

Roll Number	Original Assessment	New Assessment
9958516	\$5,476,000	\$5,177,000

Dated this 20th day of January, 2012, at the City of Edmonton, in the Province of Alberta.

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Tom Robert, 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: 749972 ALBERTA LTD.