



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 670/11

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 30, 2012, respecting a complaint for:

| Roll Number | Municipal Address   | Legal Description                | Assessed Value | Assessment Type | Assessment Notice for: |
|-------------|---------------------|----------------------------------|----------------|-----------------|------------------------|
| 9942036     | 10803 104 Avenue NW | Plan: 9623319<br>Block: 8 Lot: A | \$5,172,000    | Annual New      | 2011                   |

#### Before:

Tom Robert, Presiding Officer  
Judy Shewchuk, Board Member  
Ron Funnell, Board Member

**Board Officer:** Jason Morris

#### **Persons Appearing on behalf of Complainant:**

None.

#### **Persons Appearing on behalf of Respondent:**

None.

## **ISSUE(S)**

The only issue is the correct assessment of 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 AND RESPONDENT**

The Board was informed that a joint recommendation is on the file signed by the Complainant and the Respondent indicating that they have agreed that the subject property should properly be assessed at \$4,648,000.

## **DECISION**

| Roll Number | Original Assessment | New Assessment |
|-------------|---------------------|----------------|
| 9942036     | \$5,172,000         | \$4,648,000    |

## **REASONS FOR THE DECISION**

The Board understands that this file would normally have been dealt with by a withdrawal to correction, but due to the 2011 assessment roll being closed it was necessary to get a decision of the Board. The Board is of the opinion that the amount recommended is fair and equitable for the subject property, and gives effect to the agreement of the parties.

Dated this 30<sup>th</sup> 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: NORTHLAND PROPERTIES CORPORATION