

## ASSESSMENT REVIEW BOARD

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

## NOTICE OF AMENDED DECISION NO. 0098 689/11

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    | Municipal                    | Legal                                | Assessed     | Assessment | Assessment  |
|---------|------------------------------|--------------------------------------|--------------|------------|-------------|
| Number  | Address                      | Description                          | Value        | Type       | Notice for: |
| 3928389 | 3414 Gateway<br>Boulevard NW | Plan: 9322832<br>Block: 38 Lot:<br>2 | \$10,742,000 | Annual New | 2011        |

### **Before:**

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

### Board Officer: Tannis Lewis

### Persons Appearing on behalf of Complainant:

No one in attendance.

### Persons Appearing on behalf of Respondent:

No one in attendance.

# **ISSUE**

What is the correct amount of the 2011 annual 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 annual new assessment for the subject property is reduced to \$10,101,500.

| Roll Number | Original Assessment | New Assessment |
|-------------|---------------------|----------------|
| 3928389     | \$10,742,000        | \$10,101,500   |

### **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.

Dated this 1<sup>st</sup> day of February, 2012, at the City of Edmonton, in the Province of Alberta.

Tom Robert, Presiding Officer

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.

cc: 798100 ALBERTA LTD