

ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 0098 706/11

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:
3072105	10302 JASPER	Plan: NB Block: 3 Lot: 153 / Plan: NB	\$18,784,000	Annual New	2011
	AVENUE NW	Block: 3 Lot: 154			

Before:

Larry Loven, Presiding Officer Jack Jones, Board Member Jasbeer Singh, Board Member

Board Officer: Karin Lauderdale

Persons Appearing on behalf of Complainant:

John Trelford, Altus Group

Persons Appearing on behalf of Respondent:

James Cumming, Assessor, City of Edmonton Cameron Ashmore, Solicitor, City of Edmonton Brennen Tipton, Assessor, City of Edmonton, observing Tracy Ryan, Assessor, City of Edmonton, observing Cosette Miguel, City of Edmonton, observing

PRELIMINARY MATTERS

Upon questioning by the Presiding Officer, the parties present indicated no objection to the composition of the Board. In addition, the Board members indicated no bias with respect to this file. At the request of the Respondent the witnesses were sworn in.

At the outset of the hearing the parties jointly provided a signed recommendation to the CARB requesting that the original assessment of \$18,784,000 be reduced to \$18,663,000.

ISSUE(S)

Is the current 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.

DECISION

Roll Number	Original Assessment	New Assessment
3072105	\$18,784,000	\$18,663,000

REASONS FOR THE DECISION

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

Dated this 2nd day of February, 2012, at the City of Edmonton, in the Province of Alberta.

Larry Loven, 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: MELCOR DEVELOPMENTS LTD