



ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 0098 714/11

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 27, 2012, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
6386239	12802 82 Street NW	Plan: 103MC Block: 13 Lot: 1 / 2	\$2,089,500	Annual New	2011

Before:

Robert Mowbrey, Presiding Officer
John Braim, Board Member
Tom Eapen, Board Member

Board Officer:

Annet Adetunji

Persons Appearing on behalf of Complainant:

John Trelford, Altus Group Ltd

Persons Appearing on behalf of Respondent:

Gail Rookes, Assessor, City of Edmonton

PRELIMINARY MATTERS

The parties indicated that they had no objection to the composition of the Board. The Board members indicated they had no bias on this file.

At the beginning of the hearing, the Respondent indicated that the parties had come to an agreement on a recommendation.

ISSUE

Is the assessment for the subject property too high?

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 parties gave a joint submission to the Board recommending a reduction in the 2011 assessment. The recommendation is based on a reduction in the rental rate of the restaurant.

DECISION

After the joint submission by the parties, the Board recessed, deliberated and rendered the decision to the parties. The decision of the Board is to reduce the 2011 assessment from \$2,089,500 to \$1,607,000.

REASONS FOR THE DECISION

The Board concurs with the joint submission of the parties.

Dated this 3rd day of February, 2012, at the City of Edmonton, in the Province of Alberta.

Robert Mowbrey, 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: IMPERIAL OIL LIMITED