



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 731/11

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 13, 2012, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
10060428	4630 51 AVENUE NW	Plan: 0622994 Block: 19 Lot: 1	\$5,325,000	Annual New	2011

#### Before:

Don Marchand, Presiding Officer  
Brian Carbol, Board Member  
Mary Sheldon, Board Member

**Board Officer:** Karin Lauderdale

#### Persons Appearing on behalf of Complainant:

Walid Melhem, Altus Group

#### Persons Appearing on behalf of Respondent:

Marty Carpentier, Assessor, City of Edmonton  
Steve Lutes, Solicitor, City of Edmonton

## **PRELIMINARY MATTERS**

The Complainant commenced its presentation in support of its position that the current assessment of the subject property was not fair or equitable and that the subject property ought not to be assessed as being located on a major roadway. Shortly after the commencement of the hearing, the parties recessed to confirm the accuracy of the major roadway attribute.

Subsequent to that recess, the Respondent advised the CARB that there had been an error in the assessment of the subject. The subject property should be placed in study area 24 instead of study area 36 and the major roadway attribute removed. The Respondent advised the CARB that when these adjustments to the current assessment of the subject were made, the assessment would be amended to \$5,027,500. The Complainant accepted this recommended assessment for the subject at \$5,027,500.

## **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
10060428	\$5,325,000	\$5,027,500

## **REASONS FOR THE DECISION**

The CARB accepted the agreement of the parties to the recommended amended assessment of \$5,027,500 for the subject property.

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

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Don Marchand, 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: 1398992 ALBERTA LTD