



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 750/11

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 February 13, 2012, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
3399524	11523 100 AVENUE NW	Plan: NB Block: 15 Lot: 39 / Plan: NB Block: 15 Lot: 39-41 / Plan: NB Block: 15 Lot: 40 / 41 / 38	\$12,368,500	Annual New	2011

#### Before:

Robert Mowbrey, Presiding Officer  
Dale Doan, Board Member  
George Zaharia, Board Member

**Board Officer:** Segun Kaffo

#### Persons Appearing on behalf of Complainant:

Chris Buchanan  
John Trelford

#### Persons Appearing on behalf of Respondent:

Brennen Tipton, Assessor, City of Edmonton  
Vasily Kim, Assessor, City of Edmonton

Chris Rumsey, Assessor, City of Edmonton  
Darren Davies, Assessor, City of Edmonton  
Cam Ashmore, Legal Branch, City of Edmonton

### **PRELIMINARY MATTERS**

Upon commencement of the hearing, the parties made a joint recommendation to the Board to remove the associated parking from the subject property. The associated parking is on roll number 4243010.

### **ISSUE(S)**

What is the market value 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.

### **DECISION**

The decision of the Board is to reduce the 2011 assessment from \$12,368,500 to \$11,451,000.

### **REASONS FOR THE DECISION**

The Board reduced the 2011 assessment based on the joint recommendation of the Complainant and the Respondent.

Dated this 17<sup>th</sup> day of February, 2012, at the City of Edmonton, in the Province of Alberta.

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Robert Mowbrey, 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: WHEATON INVESTMENTS LTD