



ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 0098 751/11

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:
10097925	2707 ELLWOOD DRIVE SW	Plan: 0728118 Block: 2 Lot: 8	\$4,251,000	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 Complainant informed the Board that the Respondent made a recommendation to reduce the subject property's assessment to \$4,152,200 as a result of a size correction. The size of the subject property was reduced from 15,430 square feet to 15,000 square feet inclusive of 994 square feet of storage space. The Complainant advised the Board that the recommendation has been accepted.

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

The 2011 assessment is reduced to \$4,152,000.

REASONS FOR THE DECISION

The Board reduced the assessment of the subject property based on the recommendation of the Respondent as accepted by the Complainant.

Dated this 14th 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: ALBERTA HOTEL & LODGING ASSOCIATION