



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 754/11

Altus Group Ltd  
17327 - 106A Avenue NW  
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 25, 2012, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
2433001	13030 Yellowhead Trail NW	Plan: 4877HW Block: C	\$7,172,500	Annual New	2011

#### Before:

Steven Kashuba, Presiding Officer  
Jim Wall, Board Member  
Petra Hagemann, Board Member

#### Board Officer:

Tannis Lewis

#### Persons Appearing on behalf of Complainant:

Chris Buchanan, Altus Group Ltd

#### Persons Appearing on behalf of Respondent:

Stephen Leroux, Assessor, City of Edmonton

## **PRELIMINARY MATTER**

1. At the outset of the hearing the Respondent submitted to the Board that a recommendation was forthcoming on this file for the consideration of the Complainant. In response to a question of the Board, the Complainant indicated that they had reviewed the basis upon which the Respondent advanced a recommendation for a reduction to the assessment amount for 2011. The reduction in the assessment amount from \$7,172,500 to \$6,828,500 is acceptable to both parties.

## **ISSUE**

2. In consideration of the Preliminary Matter wherein both parties agreed to a reduction in the assessment amount, this hearing did not proceed to the merits of the complaint.

## **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**

3. The Complainant accepts the recommendation advanced by the Respondent to reduce the assessment to from \$7,172,500 to \$6,828,500.

## **POSITION OF THE RESPONDENT**

4. During the Preliminary Matter stage of this hearing the Respondent presented a recommendation for the consideration of the Complainant to reduce the assessment from \$7,172,500 to \$6,828,500 based upon a re-calculation of a tax liability exemption for the subject property for 2011 from 36.07% to 41.82% (see Exhibit R-1, Recommendation for the Assessment Review Board). According to the Respondent, this results in the above-noted recommendation to reduce the assessment.

## **DECISION**

5. It is the decision of the Board, based upon the recommendation from the Respondent as agreed to by the Complainant, to reduce the assessment of the subject property for 2011 from \$7,172,500 to \$6,828,500.

## **REASONS FOR THE DECISION**

6. The reduction in the assessment amount is based upon a discussion and an agreement reached by the parties in advance of the merit hearing as is evidenced by the attached RECOMMENDATION FOR THE ASSESSMENT REVIEW BOARD and signed by both parties.

## **DISSENTING OPINION AND REASONS**

There was no dissenting opinion.

Dated this 16<sup>th</sup> day of February, 2012, at the City of Edmonton, in the Province of Alberta.

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Steven Kashuba, 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: EDM YELLOWHEAD TRAIL (ARI) LTD