



ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 0098 756/11

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:
10059147	14315 57 Street NW		\$157,500	Annual New	2011

Before:

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

Board Officer: Tannis Lewis

Persons Appearing on behalf of Complainant:

Chris Buchanan, Senior Consultant, Altus Group

Persons Appearing on behalf of Respondent:

Jerry Sumka, Assessor, City of Edmonton

PRELIMINARY MATTERS

1. At the outset of the hearing the Respondent submitted that they had a recommendation on this file to reduce the assessment from \$157,500 to \$17,500. Upon questioning by the Board, the Complainant expressed agreement for the reduction.

BACKGROUND

2. The subject property is located at 14315 – 57 Street NW and is zoned as RF5, undeveloped multi-residential land with an assessed value of \$157,500.

ISSUE(S)

3. The issues as identified in the Complainant's Assessment Review Board Complaint form were abandoned in favour of a Preliminary Matter as follows:
 - 3.1 Is the assessment of the subject property determined correctly in accordance with its zoning?

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

4. The Complainant was in agreement with the Respondent to change the Zoning of the subject property from RF5 to AP Parkland with a corresponding change in the LUC from 912 to 921. By applying this change in Zoning to the determination of the assessment value, the Complainant agreed with the recommended reduction in the assessment as presented by the Respondent.

POSITION OF THE RESPONDENT

5. The Respondent submitted that discussion had taken place with the Complainant prior to the hearing at which time it was noted that the Zoning for the subject property had changed from RF5 to AP Parkland. This, in turn, required a reduction in the assessment amount.

DECISION

- 6. It is the decision of the Board to accept the recommendation of both parties to reduce the assessment of the subject property for 2011 from \$157,500 to \$17,500.**

REASONS FOR THE DECISION

7. Both parties agreed that the Zoning for the subject property had changed from RF5 to AP Parkland and that this required a reduction in the assessment amount.

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

Steven Kashuba, 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: CITY OF EDMONTON ASSET MANAGEMENT & PUBLIC WORKS
MURRAY HILL DEVELOPMENTS LTD