



ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 0098 757/11

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 24, 2012, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
1074715	2440 76 Avenue NW	Plan: 7822027 Lot: 1	\$10,417,000	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:

Walid Melhem, Senior Consultant, Altus Group

Persons Appearing on behalf of Respondent:

Bonnie Lantz, Assessor, City of Edmonton
Michael Johnson, Assessor, City of Edmonton

PRELIMINARY MATTERS

1. At the outset of the hearing, both parties requested sufficient time to that they might be able to review the particulars of this complaint. At issue was the question of whether the subject property consisted of three buildings as presented in Exhibit R-1, page 12 and Exhibit C-1, page 11, or two buildings as submitted by the Complainant.
2. Following the thorough review of their respective positions, and following a telephone call by the Complainant to the owner of the subject property, it was concluded that the subject property consisted of only two buildings and that the information contained in the Respondent's Detail Report (Exhibit R-1, page 12) wherein three buildings were listed is incorrect.
3. Having determined that the subject property contained only two buildings, both parties agreed that a reduction in the assessment amount is required. In calculating the amount of the reduction, both parties agreed that the calculation should be based upon the subject property consisting of two buildings with an addition to one of the two buildings rather than three separate buildings.
4. Both parties agreed that the reduction from the current assessment of \$10,417,000 to \$9,302,500 should be based upon the age, quality, and condition to the addition to the building in question.

BACKGROUND

5. The subject property is an industrial warehouse located at 2240 – 76 Avenue, Edmonton, Alberta, within the Southeast (annexed) Industrial subdivision. The improvements consist of three buildings, as presented in the Respondent's Detailed Report. However, it should be noted that the matter of the number of buildings on the subject property is at issue in that the Complainant submits that there are only two buildings.

ISSUE(S)

6. The Complainant listed several issues when they filed their Assessment Review Board Complaint form. However, all were abandoned with the exception of the following which was addressed by way of a Preliminary Matter:
 - 6.1. Does the subject property contain three buildings as listed within the Respondent's Detail Report or two buildings as argued by the Complainant?

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

- 7. It is the decision of the Board to reduce the assessment of the subject property for 2011 from \$10,417,000 to \$9,302,500.**

REASONS FOR THE DECISION

8. The Board provided sufficient time for both parties to consider the question of the number of buildings on the subject property and accepts the conclusion reached by both parties that rather than three buildings as listed in the Detail Report there are only two buildings. In this regard, the Board accepts the recommendation for a reduction in the assessment amount as advanced by the Respondent and agreed to by the Complainant.

DISSENTING OPINION AND REASONS

9. There was no dissention opinion.

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: PROCRA NE INC