



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 759/11

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 January 26, 2012, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
9957529	10848 86 Avenue NW	Plan: 9820392 Block: 186 Lot: 1	\$800,000	Annual New	2011

#### Before:

Robert Mowbrey, Presiding Officer  
John Braim, Board Member  
Tom Eapen, Board Member

**Board Officer:** Jason Morris

#### Persons Appearing on behalf of Complainant:

John Trelford, Altus Group

#### Persons Appearing on behalf of Respondent:

Chris Rumsey, Assessor, City of Edmonton  
Tim Dueck, Assessor, City of Edmonton

## **PROCEDURAL AND PRELIMINARY MATTERS**

1. The Parties indicated they had no objection to the composition of the Board. The Board members indicated that they had no bias to declare with regard to the subject property.

## **BACKGROUND**

2. The subject property is a bare land parking lot located at 10848 - 86 Avenue NW, in the Garneau neighbourhood of south Edmonton. The lot is approximately 16,000 square feet, and was assessed on the cost method for the 2011 assessment year as having a value of \$800,000.

## **ISSUE(S)**

3. Is the assessment of the subject property correct?

## **LEGISLATION**

4. *Municipal Government Act, RSA 2000, c M-26*
5. 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.
6. 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**

7. The Complainant filed this complaint on the basis that the subject property has been assessed in excess of its market value. In particular the Complainant stated that the subject land is an essential part of the adjoining property and the rents of the building reflect the fact that this parking is included with the rental rate being charged for the building.
8. In addition the Complainant stated that other parking lots were assessed at lower rates than the subject property. In support of this position the Complainant provided the Board with the results of a survey in chart form indicating the assessments of 12 parcels in an area close to the subject property (Exhibit C-1, page 11). The parcels ranged in size from 4,350 sq ft to 37,067 sq ft and had been assessed at unit rates ranging from \$26.59/ sq ft to \$44.34/ sq ft with an average of \$31.37/ sq ft and a median of \$29.66/ sq ft. Based on

this survey the Complainant requested a rate of \$30.00/ sq ft should be applied to the subject property.

9. When applied to the subject land an assessment of \$498,612 is indicated.
10. The Complainant also supplied a rebuttal to the Respondent's brief to indicate the Respondent had made an error in the comparable property and the amount of the assessment, and the corresponding unit rate was incorrect (C-2, page 2).

### **POSITION OF THE RESPONDENT**

11. The Respondent provided the Board with 15 pages of information to support the 2011 assessment for the subject property (Exhibit R-1). The assessment methodology used to assess the vacant commercial land model that adjusts for attributes that impacts market value, in order to arrive at a typical market value for the properties in these classes.
12. The Respondent provided the Board with three assessment comparables indicating they are located close to the subject property (Exhibit R-1, page 15). The average of these three comparables is \$53.49/ sq ft.
13. Based on this information the Respondent requested the Board to confirm the 2011 assessment for the subject property at \$800,000.

### **DECISION**

14. After hearing the evidence and argument of the Complainant and the Respondent the decision of the Board is to reduce the 2011 assessment from \$800,000 to \$500,000.

### **REASONS FOR THE DECISION**

15. The Board was persuaded by the evidence and argument of the Complainant with respect to the comparable sales. The Complainant provided 12 sales that were all located reasonably close to the subject and in comparable locations.
16. The Board placed less weight on the evidence of the Respondent as there were only two valid sales. The two sales were located much more distant from the subject although the Board accepts the location was only less comparable. However the Board concluded the weight of evidence was heavily in favour of the reduced amount demonstrated by the Complainant.
17. For the above reasons the Board considers a unit rate of \$30.00/ sq ft to be more meaningful.

### **DISSENTING OPINION AND REASONS**

There was no dissenting opinion.

Dated this 17 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: TRS HOLDINGS LTD