



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 761/11

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:
9947938	8625 109 Street NW	Plan: 3901AJ Block: 186 Lot: 17-21	\$310,500	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

## **PRELIMINARY MATTERS**

1. The Parties indicated that 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 8625 109 Street NW in the Garneau neighbourhood of south Edmonton. It is a lot of approximately 4,400 square feet, and was assessed on the cost method as having a value of \$310,500 for the 2011 assessment year.

## **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 5 parcels in a nearby subdivision. The parcels ranged in size from 4,616 sq ft to 34,756 sq ft and had been assessed at unit rates ranging from \$41.47/ sq ft to \$50.06/ sq ft with an average of \$46.29/ sq ft and a median of \$46.68/ sq ft. Based on this survey the Complainant requested a rate of \$46.00/ sq ft should be applied to the subject property.
9. When applied to the subject land an assessment of \$200,600 is indicated.

## **POSITION OF THE RESPONDENT**

10. The Respondent provided Board with a sixteen pages of brief that included the mass appraisal process that the City of Edmonton utilizes for their 2011 assessments. The assessment methodology used to assess the vacant commercial land model that adjust for attributes that impact market value, in order to arrive at a typical market value for the properties in these classes.
11. The Respondent provided the Board with two assessment comparables to show how close these comparables are to the subject commercial land (Exhibit-1, page 16). The average of these two comparables is \$70.98 per sq ft. They both are comparable by the size and location to the subject.
12. With the above the Respondent requested the Board to confirm the 2011 assessment at \$310,500.

## **DECISION**

13. After reviewing the evidence and argument of the Complainant and the Respondent the decision of the Board is to confirm the 2011 assessment of \$310,500.

## **REASONS FOR THE DECISION**

14. The Board was persuaded by the evidence and argument of the Respondent. The two comparables were considered to be the most comparable to the subject property in terms of size and in particular the location.
15. The Board is aware that the Municipal Government Act requires that market value must be applied to each and every separate parcel of land. The Board placed less weight on the Complainant's argument that a nominal value of \$500 be placed on this parcel as its' value is captured in the rents of the adjoining building.

## **DISSENTING OPINION AND REASONS**

There was no dissenting opinion.

Dated this 17<sup>th</sup> 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

