



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 788/11

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 February 27, 2012, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
9980553	14505 118 AVENUE NW	Plan: 0022266 Block: 8 Lot: 5B	\$6,921,000	Annual New	2011

#### Before:

Robert Mowbrey, Presiding Officer  
Brian Frost, Board Member  
Mary Sheldon, Board Member

**Board Officer:** Segun Kaffo

#### Persons Appearing on behalf of Complainant:

John Trelford, Altus Group Ltd.

#### Persons Appearing on behalf of Respondent:

Brennen Tipton, Assessor, City of Edmonton  
Cam Ashmore, Lawyer, City of Edmonton  
Darren Davies, Assessor, City of Edmonton  
Vasily Kim, Assessor, City of Edmonton

## **PRELIMINARY AND PROCEDURAL MATTERS.**

Upon questioning by the Presiding Officer, the parties indicated they had no objection to the composition of the Board. The Board members indicated they had no bias on this file.

At the beginning of the hearing, the Complainant and Respondent advised the Board that they had come to a joint recommendation.

## **ISSUE(S)**

What is the market value of the subject property?

## **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 AND RESPONDENT**

The Complainant and Respondent gave a joint recommendation to the Board. The recommendation is to reclassify one of the two buildings from a B class to a C class on the subject property.

## **DECISION**

After the joint recommendation, the Board recessed, deliberated and rendered a decision to the parties. The decision is to reduce the 2011 assessment from \$6,921,000 to \$6,432,500.

## **REASONS FOR THE DECISION**

The Board concurs with the joint recommendation of the parties.

## **DISSENTING OPINION AND REASONS**

There was no dissenting opinion.

Dated this 28<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: NEARCTIC DEVELOPMENT CORPORATION LTD