



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 79/11

Ralph Berezan, 1124425 Alberta Ltd.  
210 - 8399 200 Street  
Langley, BC V2Y 3C2

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 July 18, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
2230514	13145 149 Street NW	Plan: 7621570 Block: 11 Lot: 19 / Plan: 1598RS Block: 11 Lot: 1	\$6,391,000	Annual New	2011

#### Before:

Ted Sadlowski, Presiding Officer  
Francis Ng, Board Member  
John Braim, Board Member

#### Board Officer:

Annet Adetunji

#### Persons Appearing on behalf of Complainant:

No appearance

#### Persons Appearing on behalf of Respondent:

Rebecca Ratti, City of Edmonton  
Stephen Leroux, City of Edmonton

## **PRELIMINARY MATTERS**

The Respondent raised a preliminary matter. The Complainant did not disclose any evidence and was not in attendance at the hearing. As a result, the Respondent chose not to present any evidence and argued that the Complainant has not met the onus and therefore the assessment should be confirmed.

## **ISSUE**

Is the assessment of the subject property fair and equitable?

## **LEGISLATION**

**The Municipal Government Act, R.S.A. 2000, c. M-26;**

*S.460 (1) A person wishing to make a complaint about any assessment or tax must do so in accordance with this section.*

*(7) A complainant must*

- (a) Indicate what information shown on an assessment notice or tax notice is incorrect,*
- (b) Explain in what respect that information is incorrect,*
- (c) Indicate what the correct information is, and*
- (d) Identify the requested assessed value, if the complaint relates to an assessment.*

*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.*

**The Matters Relating to Assessment Complaints Regulation (MRAC), AR 310/2009**

*S. 16(1) Parties to a hearing before an assessment review board may attend the hearing in person or may, instead of attending in person, file a written presentation with the clerk of the assessment review board.*

*(2) A party who files a written presentation under subsection (1) must provide a copy of it to the other parties,*

*(b) in the case of a hearing before a composite assessment review board, at least 7 days before the hearing.*

## **DECISION**

The decision of the Board is to confirm the 2011 assessment of the subject property at \$6,391,000.

## **REASONS FOR THE DECISION**

The Complainant was not in attendance at the hearing. In accordance with Section(16)(2)(b) of MRAC, a party not in attendance must file a written presentation with the Composite Assessment Review Board. According to Section 460(7)(b) of the MGA, the Complainant must explain in what respect the information is incorrect. The Board finds that Complainant failed to comply with both the MGA and MRAC. The Board finds that the Complainant did not meet the onus and confirms the 2011 assessment at \$6,391,000.

## **DISSENTING OPINION AND REASONS**

There were no dissenting opinions.

Dated this 9<sup>th</sup> day of August 2011, at the City of Edmonton, in the Province of Alberta.

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Ted Sadlowski, 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, R.S.A. 2000, c.M-26.*

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cc: 1124425 Alberta Ltd