



ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 0098 791/11

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 6, 2012, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
3160256	9925 107 STREET NW	Plan: NB Block: 6 Lot: 44 / 45 / 46	\$27,159,500	Annual New	2011

Before:

Larry Loven, Presiding Officer
Jack Jones, Board Member
Jasbeer Singh, Board Member

Board Officer: Karin Lauderdale

Persons Appearing on behalf of Complainant:

John Trelford, Altus Group

Persons Appearing on behalf of Respondent:

James Cumming, Assessor, City of Edmonton
Cameron Ashmore, Solicitor, City of Edmonton
Tracy Ryan, Assessor, City of Edmonton, observing
Vasily Kim, Assessor, City of Edmonton, observing

PRELIMINARY MATTERS

At the outset of the hearing, the parties present indicated no objection to the composition of the Board. In addition, the Board members did not indicate any bias with respect to this file. At the request of the Respondent the witnesses were sworn in.

ISSUE(S)

Is the current assessment of the subject property fair and equitable?

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

It is the decision of the CARB to reduce the original assessment to \$25,122,000.

Roll Number	Original Assessment	New Assessment
3160256	\$27,159,500	\$25,122,000

REASONS FOR THE DECISION

The CARB received the Complainant's submission (C-1) containing 76 pages, and accepted the recommendation of the parties as stated in their joint submission that the assessment be reduced from \$27,159,500 to \$25,122,000 (C-1, p.33), based on a change in office space area from 120,883 square feet to 110,566 square feet (C-1, pp. 21-22).

Dated this 16th day of February, 2012, at the City of Edmonton, in the Province of Alberta.

Larry Loven, 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: WORKER'S COMPENSATION BOARD