



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 793/11

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:
3245958	10056 109 STREET NW	Plan: NB Block: 9 Lot: 44 / 45 / 46	\$36,500,500	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 \$36,464,000.

Roll Number	Original Assessment	New Assessment
3245958	\$36,500,500	\$36,464,000

## **REASONS FOR THE DECISION**

The CARB received the Complainant's submission (C-1) containing 72 pages, and accepted the recommendation of the parties as stated in their joint submission that the assessment be reduced from \$36,500,500 to \$36,464,000 (C-1, p.29), based on a change in number of surface parking stalls from 107 to 4 (C-1, pp. 21-22).

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

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Larry Loven, 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: LUXOR LAND LTD  
MESA WEST CAPITAL CORP