



## ASSESSMENT REVIEW BOARD

MAIN FLOOR CITY HALL  
1 SIR WINSTON CHURCHILL SQUARE  
EDMONTON, ALBERTA T5J 2R7  
(780) 496-5026 FAX (780) 496-8199

July 22, 2010

### NOTICE OF DECISION NO. 0098 83/10

Altus Group  
17327 106 A 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 July 22, 2010 respecting a complaint for:

<b>Roll Number</b> 9992612	<b>Municipal Address</b> 13470 54 Street	<b>Legal Description</b> Plan: 0125176 Block: 1 Lot: 13A
<b>Assessed Value</b> \$612, 500	<b>Assessment Type</b> New Annual	<b>Assessment Notice For:</b> 2010

#### **Before:**

Patricia Mowbrey, Presiding Officer  
Francis Ng, Board Member  
Brian Carbol, Board Member

Alison Mazoff, Board Officer

**Persons Appearing: Complainant**  
John Trelford

**Persons Appearing: Respondent**  
Gordon Petrunik, Assessor  
Rebecca Ratti, Lawyer

### **PRELIMINARY MATTERS**

#### **Issues**

1. The Complainant raised, as a preliminary matter, the late disclosure of evidence by the Respondent. The Respondent delivered its evidence to the Complainant one day late (sec. 9 310/2009 Alta). The Complainant's brief concerning this issue was admitted to evidence as C1.
2. The Complainant raised the issue of bias because he had called the Assessment Review Board (ARB) to see if the ARB had a copy of the missing Respondent's disclosure. A day later, the disclosure arrived at the Complainant's office, and it is alleged that the ARB called the assessor's office. The Complainant submitted that he had specifically asked the ARB not to inform the assessor.
3. The Complainant raised the issue that the Respondent did not provide a clear or concise summary of the evidence disclosed.

## **Decision**

1. The decision of the Board is to proceed with the merit hearing and include the Respondent's evidence.
2. The opinion of the Board is that there is no evidence of bias.
3. The decision of the Board is that the appropriate weight will be given to evidence submitted by both parties during the hearing and will be reflected in the decision.

## **Reasons**

1. The Board noted the evidence was delivered only one day late, and the Respondent indicated that it was in error, as a grouping of files were delivered on time. It is apparent to the Board that the evidence package was prepared and ready for delivery, but, in error the file had been missed. The Board found there was no intent to disadvantage the Complainant.
2. The Board understands the responsibility of administration, and there is no apparent evidence to support a claim of bias.
3. It is the responsibility of both parties to submit sufficient evidence to which the other party can respond.

## **BACKGROUND**

The subject property is 45,011 square feet of undeveloped land. It is located in the Belvedere subdivision in the City of Edmonton.

## **ISSUES**

Is the assessment too high?

## **LEGISLATION**

***The Municipal Government Act, R.S.A. 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**

The position of the Complainant is comparable sales of similar properties indicate that the assessment should be reduced to a lower value.

### **POSITION OF THE RESPONDENT**

The Respondent's position is that the correct and legal methods as legislated were used in assessing the subject property whereby each individual lot within the legal definition under s.1(v) of the Municipal Government Act, was assessed fair and equitably in comparison to similar properties.

The Respondent proposed a reduction of the 2010 assessment from \$612,500 to \$436,000.

### **DECISION**

The decision of the Board is to reduce the 2010 assessment from \$612,500 to the recommended 2010 assessment of \$436,000.

### **REASONS FOR THE DECISION**

1. The Board received evidence from the Respondent proposing a reduction of the 2010 assessment from \$612, 500 to \$436,000.
2. The Board asked the Complainant if this was acceptable, and the Complainant accepted the recommended reduced assessment of \$436,000.
3. The Board finds the reduced 2010 assessment of \$436,000 to be fair and equitable.

### **DISSENTING DECISION AND REASONS**

There are no dissenting decisions or reasons.

Dated this 22<sup>nd</sup> day of July, 2010 at the City of Edmonton, in the Province of Alberta.

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

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CC: Municipal Government Board  
CC: Delwil Holdings Ltd.