

# ASSESSMENT REVIEW BOARD

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

#### NOTICE OF DECISION NO. 0098 849/11

COLLIERS INTERNATIONAL REALTY ADVISORS INC 1000-335 8TH AVE SW CALGARY, AB T2P 1C9

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 March 16, 2012, respecting a complaint for:

Roll	Municipal	Legal	Assessed Value	Assessment	Assessment
Number	Address	Description		Type	Notice for:
3043742	10305 80 AVENUE NW	Plan: 8520056 Lot: 6	\$2,121,500	Annual New	2011

### **Before:**

Warren Garten, Presiding Officer George Zaharia, Board Member Tony Slemko, Board Member

**Board Officer**: Jason Morris

## **Persons Appearing on behalf of Complainant:**

Stephen Cook, Colliers International

## Persons Appearing on behalf of Respondent:

Ryan Heit, Assessor, City of Edmonton

## **BACKGROUND**

This hearing was one of 42 scheduled to occur on March 16, 2012 pursuant to a Board Order postponing it until 10 days after a decision of the Court of Queen's Bench on an application for leave to appeal. At the start of the hearing, the parties indicated that there were several roll numbers on which the parties had come to a joint recommendation. The Board is aware that because these hearings are being held in 2012 with regard to 2011 assessments, the Respondent has not been using the usual withdrawal to correction process. As a result, the parties asked that the matters be dealt with as decisions of the Board on the basis of a joint recommendation.

### ISSUE(S)

The only issue was the correct assessment of the subject property for the 2011 assessment year.

## **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.

# JOINT POSITION OF THE COMPLAINANT AND RESPONDENT

The parties filed two documents. Exhibit R1 was a list of the joint recommendations in table format. Exhibit R2 was a form entitled "Recommendation for the Assessment Review/Municipal Government Board dated March 7, 2012 signed by the Complainant and Respondent, which requested a revised assessment of \$1,806,500.

### **DECISION**

In light of the agreement between the parties, the Board adopts the recommendation, and revises the 2011 assessment for the subject property to \$1,806,500.

Dated this  $26^{\text{th}}$  day of March, 2012, at the City of Edmonton, in the Province of Alberta.

Warren	Garten,	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: MCDONALD'S RESTAURANTS OF CANADA LIMITED