



ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 0098 851/11

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 Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
1032739	3404 99 Street NW	Plan: 8120822 Block: 1 Lot: 27	\$2,079,500	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 8, 2012 signed by the Complainant and Respondent, which requested a revised assessment of \$1,760,000.

DECISION

In light of the agreement between the parties, the Board adopts the recommendation, and revises the 2011 assessment for the subject property to \$1,760,000.

Dated this 26th 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