



## ASSESSMENT REVIEW BOARD

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

July 23, 2010

### NOTICE OF DECISION 0098 87/10

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> 1118777	<b>Municipal Address</b> 20103 111 Ave NW	<b>Legal Description</b> Plan: 7822069 Block: 3 Lot: 7
<b>Assessed Value</b> \$357,500	<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 undeveloped land located in Winterburn Industrial Area of the City of Edmonton. This tax roll number 1118777 has an area of 61,557 square feet and it is legally defined as Lot 7, Block 3, Plan 7822069.

## **ISSUES**

1. Is the assessment fair and equitable?

## **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**

1. The position of the Complainant is that comparable sales of similar properties indicate that the assessment should be reduced to a lower value.
2. The Complainant requested that the assessment to be reduced to \$1.87/sq.ft or \$115,128 based on the Time Adjusted Sale Price of the subject sale dated on Aug 31, 2007.

## **POSITION OF THE RESPONDENT**

1. The Respondent's position is that the current assessment reflects the correct value for the property using Mass Appraisal Method.
2. The Respondent stated to the Board that the Subject sale is a non-arms length transaction.

## **DECISION**

The decision of the Board is to confirm the assessment at \$357,500.

## **REASONS FOR THE DECISION**

1. The Board reviewed the Complainant's evidence C2 and the Respondent's evidence R1.
2. The Board heard conflicting evidence regarding the sale of the subject property as to the status of the sale. Is it arms length or non-arms length? The Respondent reported that he had previously contacted the owner and was told the sale was non-arms length. The Complainant during an adjournment at the hearing, contacted the owner and was told it was an arms length sale. Because of this conflicting evidence, the Board cannot consider the subject sale as a reliable comparable sale.
3. The Board reviewed the Complainant's sales comparables (C2, p.9), noting those sales that are closer in size, Comparable # 3, #4 and #5 and have an average TASP/sq.ft of \$5.07/sq.ft, which in the Board's opinion supports the assessment.
4. The Board noted that the Complainant's sale comparable #5 and Respondent's sale comparable #2 were the same sale (C2, P.9 & R1, P.17), and the TASP/sq.ft of these sales is \$5.54 which supports the assessment of \$5.81/sq.ft or \$357,500.
5. The Board found the assessment of \$357,500 to be fair and equitable.

## **DISSENTING DECISION AND REASONS**

There are no dissenting decisions or reasons.

Dated this 23rd day of July, 2010 at the City of Edmonton, in the Province of Alberta.

Pat Mowbrey  
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: George Spiridakis