



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 89/10

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:

Roll Number 1105923	Municipal Address 12450 153 St NW	Legal Description Plan: 1738KS Block: A Lot:17
Assessed Value \$1,892,000	Assessment Type New Annual	Assessment Notice for 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 Gagnon Estate industrial subdivision of the City of Edmonton. This tax roll number 1105923 has an area of 156,857 square feet and it is legally defined as Lot 17, Block A, Plan 1738KS.

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 \$10.09/sq.ft or \$1,583,000.

POSITION OF THE RESPONDENT

The Respondent's position is that the current assessment reflects the correct value for the property using Mass Appraisal Method.

DECISION

The decision of the Board is to reduce the assessment from \$1,892,000 to \$1,762,000.

REASONS FOR THE DECISION

1. The Board reviewed the Complainant's evidence C2 and the Respondent's evidence R1.
2. The Board noted the subject property is an undeveloped interior lot ending in a Cul-de-sac.
3. The Board placed greater weight on the Complainant's sales comparables (C2, p.8), because the sales comparables are closer in location, similar in size, closer sale dates to valuation date (July 1, 2009), similar zonings and with an average time adjusted sale price (TASP/SQ.FT) of \$11.23/sq.ft or \$1,762,000.
4. The Board found the reduced assessment of \$1,762,000 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.

CC: Municipal Government Board
CC: Crown Amusements Ltd.