



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 96/10

COLLIERS INTERNATIONAL REALTY  
ADVISORS  
3555 10180 101 STREET  
EDMONTON AB T5J 3S4

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 20, 2010 respecting an appeal on the 2010 Annual New Realty Assessment.

<b>Roll Number</b> 9994011	<b>Municipal Address</b> 18504 111 Avenue NW	<b>Legal Description</b> Plan 0125651 Lot 10
<b>Assessed Value</b> \$9,496,000	<b>Assessment Type</b> Annual New	<b>Assessment Year</b> 2010

#### **Before:**

Ted Sadlowski, Presiding Officer  
George Zaharia, Board Member  
Judy Shewchuk, Board Member

#### **Persons Appearing: Complainant**

Christopher Hartley, Vice President Realty Tax Services  
David Porteous, Associate Realty Tax Services  
Colliers International

#### **Persons Appearing: Respondent**

Bob Thorgeirson, Supervisor  
Industrial & Land Assessment  
Assessment and Taxation Branch

### **PROCEDURAL MATTERS**

Upon questioning by the Presiding Officer, the parties present indicated no objection to the composition of the Board. In addition, the Board members indicated no bias with respect to this file.

There were no preliminary issues raised by the parties and the Respondent did not have any recommendations on the file.

### **ISSUE(S)**

The amount of the assessment, assessment class, and assessment sub-class were identified on the complaint form as issues.

## **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 Complainant agreed to accept the Respondent's proposed reduction.

## **POSITION OF THE RESPONDENT**

The Respondent recommended that the assessment on the subject property be reduced from \$9,496,000 to \$8,517,500.

## **DECISION**

The decision of the Board is to reduce the 2010 assessment from \$9,496,000 to \$8,517,500 consistent with the recommendation made by the Respondent and accepted by the Complainant.

## **REASONS FOR THE DECISION**

The subject property is one of three contiguous properties that share the same truck marshalling area. If one of the properties were to be sold, it would pose a problem for all three properties. The other properties (account numbers #9994009 and #9994010) remain at their original respective assessments of \$13,288,000 and \$14,536,000 while the assessment of this property is reduced.

Dated this 22nd day of July, 2010 A.D. 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.

CC: Municipal Government Board  
City of Edmonton, Assessment & Taxation Branch  
Canadian Property Holdings (Alberta) Inc.  
Colliers International Realty Advisor Inc.  
Colliers International Realty Advisors