

Edmonton Composite Assessment Review Board

Citation: CVG v The City of Edmonton, 2013 ECARB 00626

Assessment Roll Number: 10241167
Municipal Address: 7505 75 Street NW
Assessment Year: 2013
Assessment Type: Annual New

Between:

CVG

Complainant

and

The City of Edmonton, Assessment and Taxation Branch

Respondent

DECISION OF
Tom Eapen, Presiding Officer
Brian Carbol, Board Member
Brian Frost, Board Member

Procedural Matters

[1] The Complainant and the Respondent indicated that they had no objection to the composition of the Board. The members of the Board stated that they had no bias with regards to this file.

Preliminary Matters

[2] At the beginning of the hearing the Respondent informed the Board that they had a recommendation. The Respondent recommended a 5% reduction to the original assessment of the land on the basis of the site's irregular shape. This resulted in a land value assessment of \$3,987,937, and a building value of \$2,118,169. The overall assessment was therefore reduced from \$6,316,000 to \$6,106,000. The Complainant stated that they would accept this recommendation.

Issue

[3] Is the recommendation suggested by the Respondent fair and equitable?

Legislation

[4] **The *Municipal Government Act*, RSA 2000, c M-26, reads:**

s 1(1)(n) "market value" means the amount that a property, as defined in section 284(1)(r), might be expected to realize if it is sold on the open market by a willing seller to a willing buyer;

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.

Decision

[5] The Board accepts the Respondent's recommendation to reduce the overall 2013 assessment to \$6,106,000. The Board finds this recommendation is fair and equitable.

Heard June 17, 2013.

Dated this 03 day of July, 2013, at the City of Edmonton, Alberta.



Tom Eapen, Presiding Officer

Appearances:

Peter Smith
for the Complainant

Doug McLennan
Michael Johnson
for the Respondent

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.