

## **Edmonton Composite Assessment Review Board**

**Citation: CVG v The City of Edmonton, 2013 ECARB 00633**

**Assessment Roll Number:** 3170156

**Municipal Address:** 9810 34 AVENUE NW

**Assessment Year:** 2013

**Assessment Type:** Annual New

Between:

**CVG**

Complainant

and

**The City of Edmonton, Assessment and Taxation Branch**

Respondent

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### **DECISION OF**

**Tom Eapen, Presiding Officer**

**Brian Carbol, Board Member**

**Brian Frost, Board Member**

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### **Procedural Matters**

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

### **Background**

[2] The subject property is a 1.832 acre parcel with an assessed value of \$1,443,771 for the lot and the improvements valued at \$1,476,578 with a combined assessed value of \$2,920,000. The Complainant stated that he is only challenging the market value of the lot and not the building. The subject property address is 9810-34 Ave, Edmonton, and NW. It is operating a Funeral home out of this location.

### **Issue**

[3] Is the assessment land portion of the subject property correct?

### **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.

### **Position of the Complainant**

[5] The Complainant provided the Board with evidence of 19 pages (C-1). The Complainant stated that there are no issues with the improvements and they are only challenging the assessed value of the land. To support this argument the Complainant provided the Board with 11 sales comparables ranging from \$591,696 to \$739,686 per acre.

[6] The Complainant informed the Board the sales numbers 1, 2, 7, 10 and 11 are all located on main roadways as is the subject. Analysis and comparison of the sales data for the subject property, with most weight placed on those sales with more similar physical and locational characteristics to the subject property suggests a base year market value of \$650,000 per acre, (\$1,191,450 for the land component of the 2013 assessment).

[7] The Complainant requested that the Board reduce the total assessed value to \$2,670,000.

### **Position of the Respondent**

[8] The Respondent provided the Board with 43 pages of evidence (R1) and stated that the assessments are based on the sales of comparable properties in the neighborhood and the market area. All the sales are time adjusted to the valuation date of July 01, 2012. The Respondent is defending the assessment with six sales comparables that sold from 2008 to 2012, with values ranging from \$743,291 to \$1,100,389 per acre.

[9] The Respondent informed the Board the sales comparables numbers one, three and five are the most comparable to the subject in location and size.

[10] The Respondent stated that the Complainant's sales comparables are not from the subject area or from the same market area and therefore cannot be used as comparables to the subject. The Respondent also informed the Board that the comparables provided by Complainant did not shift the onus, and therefore requested to confirm the 2013 assessment.

### **Decision**

[11] The Board confirms the 2013 assessment of \$2,920,000.

### **Reasons for the Decision**

[12] The Board considered the evidence put forward by the Complainant.

[13] The Board noted that, of the Complainant's eleven sales comparables, its sales 1, 2 and 11 were not only south of Anthony Henday Drive but were south of Ellerslie Road as well. As pointed out by the Respondent, these sales are in a different market area than the subject property. The Board did not accept the Complainant's argument that the market areas were sufficiently similar to warrant consideration.

[14] In reviewing the Complainant's other eight sales, the Board noted that the pattern became consistent. None of the sales were in a location relative to 34<sup>th</sup> Avenue as it fronts the subject property or in a market area that was similar to that of the subject property that would give cause to the Board to question the current assessment.

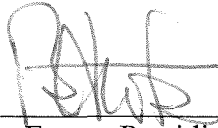
[15] The Board considered the Respondent's evidence, (Exhibit R-1, page 14). The Board was critical of the Respondent's sales 2, 4 and 6 as the sales were as dissimilar to as those of the Complainant regarding location. However, even without those comparable sales in the mix, the Board was satisfied that the assessment was sufficiently supported by the remaining three sales, (notwithstanding the Complainant failed to provide evidence sufficient to convince the Board otherwise).

#### **Dissenting Opinion**

[16] There was no dissenting opinion.

Heard commencing June 19, 2013.

Dated this 3rd day of July, 2013, at the City of Edmonton, Alberta.

  
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Tom Eapen, Presiding Officer

#### **Appearances:**

Peter Smith, CVG  
for the Complainant

Doug McLennan, Assessor  
Scott Hyde, Assessor  
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.*