

## **Edmonton Composite Assessment Review Board**

**Citation: CVG v The City of Edmonton, 2013 ECARB 00634**

**Assessment Roll Number:** 4143574

**Municipal Address:** 14338 134 AVENUE N W

**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 regards to this file.

### **Background**

[2] The subject property is funeral home operation located on St. Albert trail at 134 Avenue in the McArthur Industrial neighbourhood, with a lot size of 48,545 square feet (1.114 acres). A mortuary of approximately 9,300 square feet is located on the property.

### **Issue(s)**

[3] Is the assessment of the 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 presented a chart of six sale comparables (Exhibit C-1, p.1) with corresponding sale sheets (C-1, pp. 6-11) to support a value lower than the current assessment. The sale comparables ranged in date sold from September 2010 to May 2011; in size from .76 acres to 2.66 acres; and in time adjusted sale price/acre (tasp/acre) from \$506,464 to \$610,692.

[6] On questioning by the Board, the Complainant stated that the most important factor in comparison is location. The Complainant noted that the subject property is located on major roadway and that sale comparables #1 on 156 Street, # 4 on St. Albert Trail and # 6 on 149 Street are also considered to be on major roadways.

[7] The Complainant emphasized that the sale comparable on St. Albert Trail is the best comparable to the subject property and supports a reduction in the assessment.

[8] In summary, the Complainant refuted the contention of the Respondent that the Complainant's sale comparable on the St. Albert Trail should of lower value, noting that the triangular shape gave maximum exposure to the busy roadway.

[9] The Complainant requests a reduction in the assessment of the land portion subject property to a value of \$600,000/acre resulting in a revised assessment of \$1,480,000.

### **Position of the Respondent**

[10] In support of the assessment, the Respondent presented a chart of five sale comparables (Exhibit R-1, p. 14) with corresponding sale sheets (R-1, pp. 15-20). The sale comparables ranged in date sold from August 2009 to May 2011; in size from 0.84 acres to 1.51 acres; and in tasp/acre from \$686,070 to \$906,003.

[11] The Respondent also argued that the Complainant's sales comparable #1 is not fully serviced which would lower the value of the property; that the Complainant's sale comparable # 2 was sold as an improved site and is an interior lot hence lowering the value of the property; that the Complainants sale comparable #4 is a triangular lot and as such would be valued lower than a property with a regular shape; and the Complainant's sale comparable #5 is an interior lot with no access to servicing and as such would be valued lower.

[12] On questioning, the Respondent indicated that the factors to be considered in comparing properties are size, time of sale and location.

[13] The Respondent requested that the 2013 assessment of the subject property be confirmed at 1,610,500.

### **Decision**

[14] The 2013 assessment of the land portion of the subject property is reduced to \$610,000/acre for a total of \$679,540 and an overall assessment of \$1,494,000.

### **Reasons for the Decision**

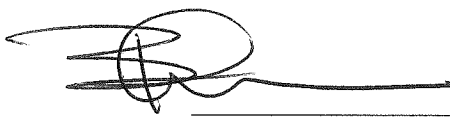
[15] The Board considered the sale comparables presented by the Complainant and gave most weight to sale comparable #4 which is located on the St. Albert Trail which is similar in location and size to the subject which sold for \$610,692. The Board agrees with the argument of the Complainant that the triangular shape of this comparable is not a detriment to value in this case. The Board also relied on the Complainant's sale comparable #6 on 149 Street which sold for \$597,402. Both of these comparables are similar in location and size to the subject and support a reduction in the assessment of the subject property.

[16] The Board was not convinced that the comparables presented by the Respondent support the confirmation of the assessment. The Respondent was not able to convince the Board that any of the comparables presented were similar in all of the factors location, size and date of sale.

[17] The evidence presented by the Complainant, specifically the sales of comparables #4 and #6 supports a reduction of the land portion of the 2013 assessment of the subject property to \$610,000/ acre.

Heard 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.*

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