

Edmonton Composite Assessment Review Board

Citation: SATWANT UPPAL v The City of Edmonton, 2013 ECARB 00823

Assessment Roll Number: 1118298

Municipal Address: 21515 103 AVENUE NW

Assessment Year: 2013

Assessment Type: Annual New

Between:

SATWANT UPPAL

Complainant

and

The City of Edmonton, Assessment and Taxation Branch

Respondent

DECISION OF
Shannon Boyer, Presiding Officer
Jack Jones, Board Member
Robert Kallir, Board Member

Procedural Matters

[1] The Respondent stated that there was no objection to the composition of the Board. The Board stated that it had no bias with regard to the file.

Preliminary Matters

[2] There was no disclosure by the Complainant. Neither the Complainant nor an agent for the Complainant appeared at the hearing. The Board Officer informed the Board that proper notice had been provided to the Complainant and that no postponement request had been requested or granted. In compliance with section 463 of the *MGA*, the Board proceeded to deal with the complaint.

Background

[3] The subject property is a water park located at 21515 103 Avenue NW, Edmonton, legally described as: Plan 770594, Block 2.

Issue

[4] Is the 2013 assessment too high?

Legislation

[5] 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 460(3) A complaint may be made only by an assessed person or a taxpayer.

s 463 If any person who is given notice of the hearing does not attend, the assessment review board must proceed to deal with the complaint if

- (a) all persons required to be notified were given notice of the hearing, and
- (b) no request for a postponement or an adjournment was received by the board or, if a request was received, no postponement or adjournment was granted by the board.

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 did not attend the hearing. In the Complainant’s absence the complaint form was entered as Exhibit C-1. It was noted that the Complainant outlined in his complaint form that “the property tax was too high. It goes up every year. We run business only 10 weeks in year. Assessment of property is too high”. The Complainant provided no other disclosure.

Position of the Respondent

[6] The Respondent declined to enter any evidence for the Board’s consideration and requested that the ARB confirm the assessment of the subject property by the City of \$2,457,500.00

Decision

[7] The ARB confirms the assessment of the subject property at \$2,457,500.00

Reasons for the Decision

[8] Jurisprudence has established that the onus of showing an assessment is incorrect rests with the Complainant. The ARB is satisfied that the Complainant did not provide any evidence to enable the ARB to form an opinion as to the incorrectness of the assessment.

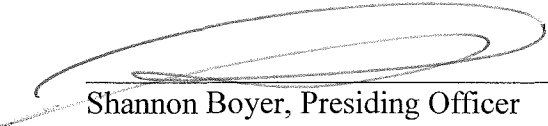
[9] In the absence of any substantive evidence disclosed by the Complainant, the ARB must confirm the assessment of the subject property by the City of \$2,457,500.00

Dissenting Opinion

[10] There is no dissenting opinion

Heard on June 24, 2013.

Dated this 8th day of July, 2013, at the City of Edmonton, Alberta.


Shannon Boyer, Presiding Officer

Appearances:

Amy Cheuk

Doug McLennan

Scott Hyde

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.