

## Edmonton Composite Assessment Review Board

**Citation: CVG v The City of Edmonton, 2013 ECARB 01000**

**Assessment Roll Number:** 9994036

**Municipal Address:** 9520 42 Avenue NW

**Assessment Year:** 2013

**Assessment Type:** Annual New

Between:

**CVG (AMA Properties Ltd.)**

Complainant

and

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

Respondent

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**DECISION OF**  
**Dean Sanduga, Presiding Officer**  
**John Braim, Board Member**  
**Pam Gill, Board Member**

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### **Procedural Matters**

[1] The parties did not object to the composition of the Board. In addition, the Board Members indicated no bias in the matter before them. The Complainant provided the Board with a brief consisting of 46 pages (Exhibit C-1) and a rebuttal document consisting of 16 pages (Exhibit C-2). The Respondent provided a brief consisting of 133 pages (Exhibit R-1).

### **Preliminary Matters**

[2] At the outset of the hearing the Respondent presented a recommendation of \$10,753,000. The complaint advised the Board that he accepts this recommendation.

### **Issue(s)**

[3] Is the subject property assessment 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.

### **Decision**

[5] The Board accepts the recommendation provided by the Respondent and reduces the assessment from 10,793,500 to \$10,753,000.

### **Reasons for the Decision**

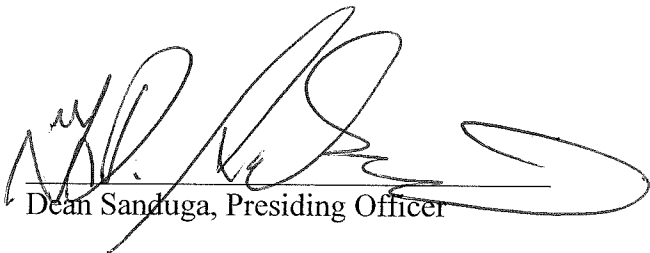
[6] The parties are in agreement with the revised assessment. The Board sees no reason to reject the revised assessment amount.

### **Dissenting Opinion**

[7] There was no dissenting opinion.

Heard commencing October 2, 2013.

Dated this 2nd day of October, 2013, at the City of Edmonton, Alberta.



Dean Sanduga, Presiding Officer

### **Appearances:**

Peter Smith  
for the Complainant

Amy Cheuk  
Vasily Kim  
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.*