

## **Edmonton Composite Assessment Review Board**

**Citation: Dan Slaven, Carrington Windermere Ltd. v The City of Edmonton, 2013 ECARB 01091**

**Assessment Roll Number:** 10197416

**Municipal Address:** 320 AMBLESIDE LINK SW

**Assessment Year:** 2013

**Assessment Type:** Annual New

Between:

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**Dan Slaven, Carrington Windermere Ltd.**

Complainant

and

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

Respondent

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**DECISION OF**  
**Robert Mowbrey, Presiding Officer**  
**Jasbeer Singh, Board Member**  
**Taras Luciw, Board Member**

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### **Procedural Matters**

[1] Upon questioning by the Presiding Officer, the parties indicated they had no objection to the composition of the Board. In addition, the Board members stated they had no bias on this file.

### **Background**

[2] The subject property is an 85,020 square foot property zoned RA7 (Low Rise Apartment Zone). The land use code is 912, which is undeveloped multi-residential land. The 2013 assessment is for \$1,849,500.

### **Issue(s)**

[3] What is the market value for the subject property?

## **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 filed this complaint on the basis that the subject property assessment of \$1,849,500 was inequitable and in excess of market value. In support of this position, the Complainant presented the Board with a 7 page evidence package marked as Exhibit C-1.

[6] The Complainant presented 3 equity comparables to the Board that ranged in size from 3.35 acres to 5.67 acres. The average assessment price per acre was \$812,115.

[7] The Complainant multiplied the subject properties lot size [1.952 acres] by the average assessment price per acre [\$812,115] to arrive at a requested 2013 assessment of \$1,585,249.

[8] During argument, the Complainant stated there should be no real difference in price per acre between two and five acre parcels and the economies of scale don't really apply. Required setbacks are the same for all RA7 properties, so smaller properties are impacted more and are more restricted for development.

[9] During argument, the Complainant stated the City's had superior attributes regarding the Respondent's equity comparables.

[10] The Complainant requested the Board to reduce the 2013 assessment of \$1,849,500 to \$1,585,249.

### **Position of the Respondent**

[11] The Respondent defended the 2013 assessment by presenting the Board with a 41 evidence package marked as Exhibit R-1.

[12] The Respondent presented four sales to the Board, which had an average adjusted sale price per acre of \$969,800, compared to the assessed price per acre of \$947,591 [Exhibit R-1 page 12]. Three of the comparables were zoned RA7 and the fourth comparable was zoned RF5 (Row Housing Zone).

[13] The Respondent presented three equity comparables to the Board, which had an average assessment per square foot of \$23.23, compared to the subject property's assessment of \$21.75 per square foot [Exhibit R-1 page 13]. All three comparables were zoned RA7, the same as the subject property.

[14] During argument, the Respondent stated that the Complainant's equity comparables were much larger in size than the subject property. The Respondent stated, if one removes the negative adjustments to the size discrepancy, the price per acre would increase for all the comparables.

[15] During argument, the Respondent stated the first comparable brought forth by the City did not have the servicing attributes updated to the current status. The Respondent noted that if the servicing attributes were updated, the price per acre of the first equity comparable by the Complainant would increase.

[16] The Respondent requests the Board to confirm the 2013 assessment of \$1,849,500.

### **Decision**

[17] The decision of the Board is to confirm the 2013 assessment of \$1,849,500.

### **Reasons for the Decision**

[18] The issue before the Board is to establish market value for the subject property. The Board was therefore persuaded by the sales comparables put forth by the Respondent. The four time adjustment sales comparables produced an average of \$947,591 time adjustment sale price per acre. However, the Board notes that if you compare the three sales comparables zoned RA7, the same as the subject property, the time adjustment sale price per acre works out to \$990,921 time adjustment sale price per acre. These sales support the assessment of the subject property.

[19] The Board was not persuaded by the Complainant's equity comparables, as the sizes of the comparables were substantially greater than the subject property. The Board is persuaded that economies of scale do apply to parcels of land.

[20] The Board put some weight on the equity comparables of the Respondent. Two of the three equity comparables were approximately the same size as the subject property, which supports the assessment.

[21] Jurisprudence has established the onus of showing the incorrectness of an assessment rests with the Complainant. The Board is satisfied that the Complainant did not provide sufficient and compelling evidence to enable the Board to form an opinion as to the incorrectness of the assessment.


### **Dissenting Opinion**

[22] There is no dissenting opinion.

Heard commencing June 26, 2013.

Dated this 15<sup>th</sup> day of July, 2013, at the City of Edmonton, Alberta.

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Robert Mowbrey, Presiding Officer

### **Appearances:**

Dan Slaven, Carrington Windermere Ltd.  
for the Complainant

Ning Zheng  
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.*