

Edmonton Composite Assessment Review Board

**Citation: Jyoti Lamba, Lamba Financial (898770 ALTA) v The City of Edmonton, 2013
ECARB 01173**

Assessment Roll Number: 7787435
Municipal Address: 7025 GATEWAY BLVD
Assessment Year: 2013
Assessment Type: Annual New

Between:

Jyoti Lamba, Lamba Financial (898770 ALTA)

Complainant

and

The City of Edmonton, Assessment and Taxation Branch

Respondent

DECISION OF
Dean Sanduga, Presiding Officer
Brian Hetherington, Board Member
Dale Doan, Board Member

Procedural Matters

[1] The Complainant did not attend the hearing. The Board Officer confirmed that proper notice of the hearing had been sent to the Complainant and that no postponement had been requested or granted. In compliance with section 463 of the *Municipal Government Act* (MGA), the Board proceeded to deal with the complaint.

[2] Upon questioning by the Presiding Officer, the Respondent said that there was no objection to the composition of the Board. In addition, the Board members indicated that they had no bias in this matter.

Preliminary Matters

[3] At the outset of the hearing, the Respondent advised the Board that there had been telephone communication with the Complainant prior to the hearing and that the parties had come to an agreement on a reduced assessment amount. The Respondent presented the board with a copy of an email from the Complainant, dated July 22, 2013, referencing the agreement (exhibit R-2).

[4] In support of the revised assessment, the Respondent referred to recalculations of the square footage and the value per square foot (exhibit R-1, pages 8 & 9). The Respondent

requested that the Board revise the assessment in accordance with the recalculations and the agreement between the parties.

Background

[5] The subject property is a 30,995 square foot warehouse building and office space located in Strathcona Junction neighborhood.

Issue

[6] Is the 2013 assessment of the subject property at \$3,906,000 correct?

Legislation

[7] **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 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

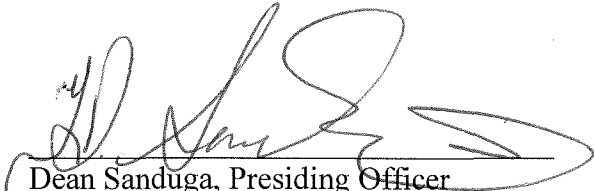
(c) the assessments of similar property or businesses in the same municipality.

Decision

[7] The Board accepts the Respondent's recommendation to reduce the 2013 assessment from \$3,906,000 to \$3,615,000. The Board is of the opinion the revised 2013 assessment amount is fair and equitable.

Heard on July 22, 2013.

Dated this 23rd day of July, 2013, at the City of Edmonton, Alberta.



Dean Sanduga, Presiding Officer

Appearances:

Alana Hempel, City of Edmonton
Chelsea Bradshaw, City of Edmonton
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.