

## **Edmonton Composite Assessment Review Board**

**Citation: Assessment Advisory Group Inc. v The City of Edmonton, 2013 ECARB 01186**

**Assessment Roll Number:** 3224607

**Municipal Address:** 10172 108 Street NW

**Assessment Year:** 2013

**Assessment Type:** Annual New

Between:

**Assessment Advisory Group Inc.**

Complainant

and

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

Respondent

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**DECISION OF**  
**Petra Hagemann, Presiding Officer**  
**Judy Shewchuk, Board Member**  
**Howard Worrell, Board Member**

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### **Procedural Matters**

[1] Upon questioning by the Presiding Officer, the party indicated 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**

[2] The Respondent told the Board that he had not received disclosure from the Complainant, and asked the Board to dismiss the complaint.

[3] The Complainant did not attend the hearing, nor was evidence disclosed to the Board.

### **Background**

[4] The subject property is located at 10172 108 Street NW, and the 2013 assessment is \$1,408,500.

### **Issue(s)**

[5] Is the subject property assessed correctly?

## **Legislation**

### **[6] 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.

### **[7] The *Matters Relating to Assessment Complaints Regulation*, AR 310/2009, reads:**

s 8(2) If a complaint is to be heard by a composite assessment review board, the following rules apply with respect to the disclosure of evidence:

(a) the complainant must, at least 42 days before the hearing date,

(i) disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and

(ii) provide to the respondent and the composite assessment review board an estimate of the amount of time necessary to present the complainant’s evidence;

s 9(1) A composite assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.

(2) A composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8.

## **Position of the Complainant**

[8] The Complainant did not attend the hearing and failed to disclose any evidence prior to the hearing.

## **Position of the Respondent**

[9] The Respondent chose not to present their evidence because the Complainant, by not submitting any evidence, had failed to meet their onus of proving the assessment is incorrect.

## **Decision**

[10] The decision of the Board is to confirm the assessment of the subject property at \$1,408,500.

## **Reasons for the Decision**

[11] The Complainant did not comply with the disclosure requirements under section 8(2) of the *Matters Relating to Assessment Complaints Regulation (MRAC)*. Section 9(2) of *MRAC* states that “a composite assessment review board *must not* hear any evidence that has not been disclosed in accordance with section 8” (emphasis added).

[12] Since there is no evidence before the Board in support of the claim, the Complainant has not discharged their burden of proof. As such, the Board confirms the assessment of the subject property at \$1,408,500.

## **Dissenting Opinion**

[13] There was no dissenting opinion.

Heard commencing July 29, 2013.

Dated this 29<sup>th</sup> day of July, 2013, at the City of Edmonton, Alberta.



Petra Hagemann, Presiding Officer

## **Appearances:**

No Appearance

for the Complainant

Tim Dueck

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.*