

Edmonton Composite Assessment Review Board

**Citation: Ryan Tung, Burgess Cawley Sullivan & Associates Ltd. v The City of Edmonton,
2014 ECARB 00288**

Assessment Roll Number: 9961974

Municipal Address: 101 Airport Road NW

Assessment Year: 2014

Assessment Type: Annual New

Assessment Amount: \$2,505,000

Between:

Ryan Tung, Burgess Cawley Sullivan & Associates Ltd.

Complainant

and

The City of Edmonton, Assessment and Taxation Branch

Respondent

DECISION OF

Shannon Boyer, Presiding Officer

Mary Sheldon, Board Member

Randy Townsend, Board Member

Procedural Matters

[1] Upon questioning by the Presiding Officer the Respondent indicated he did not object to the Board's composition. In addition, the Board members stated they had no bias with respect to this file.

Preliminary Matters

[2] At the outset of the hearing, the Board was advised that neither party submitted any disclosure respecting this hearing.

[3] Citing the Complainant's lack of disclosure and non-attendance, the Respondent requested that the Complaint be dismissed.

[4] After recess and deliberation, the Board dismissed the Respondent's application and accepted the Complaint Form as disclosure from the Complainant.

Background

[5] The subject property is a special purpose property located at 101 Airport Road in Edmonton. The 2014 assessment is \$2,505,000.

Issues

[6] Is the 2014 assessment correct?

Position of the Complainant

[7] In the absence of the Complainant, the Board accepted the Complaint Form as disclosure. On the Complaint Form, the Complainant indicates that the matters to be addressed by the complaint are the value of the assessment, the type of property and the type of improvement.

[8] In the Complaint Form, the Complainant states only that "The assessed value is too high."

Position of the Respondent

[9] The Respondent indicated that the Complainant provided no evidence to prove that the assessment was too high. Accordingly, the Respondent had nothing to respond to.

Decision

[10] The Board confirms the 2014 assessment.

Reasons for the Decision

[11] The Board finds that there is insufficient evidence in which to alter the assessment. The only evidence provided to the Board the Complaint Form statement "The assessed value is too high." This is insufficient.

[12] In order to be successful at an appeal, the onus rests on the Complainant to prove on the balance of probabilities

- a) what information is incorrect;
- b) how that information is incorrect;
- c) what the correct information is; and
- d) the requested assessed value.

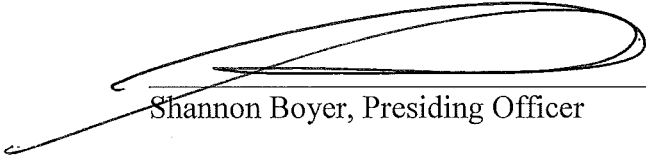
[13] The statement on the Complaint Form does not meet this burden.

Dissenting Opinion

[14] There was no dissenting opinion.

Heard May 29, 2014.

Dated this 29 day of May, 2014, at the City of Edmonton, Alberta.


Shannon Boyer, Presiding Officer

Appearances:

No one appeared
for the Complainant

Doug Mclellan
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.

Appendix

Legislation

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.

Exhibit

C-1 – Complaint Form – 1 page