

Edmonton Composite Assessment Review Board

Citation: Aldo Zanoni, 573321 Alberta Ltd. v The City of Edmonton, 2014 ECARB 00735

Assessment Roll Number: 10188861

Municipal Address: 103 10301 109 Street NW

Assessment Year: 2014

Assessment Type: Annual New

Assessment Amount: \$204,000

Between:

Aldo Zanoni, 573321 Alberta Ltd.

Complainant

and

The City of Edmonton, Assessment and Taxation Branch

Respondent

DECISION OF
Harold Williams, Presiding Officer
Brian Carbol, Board Member
Mary Sheldon, Board Member

Procedural Matters

[1] The Complainant did not appear at the merit hearing. The Respondent did not indicate any objection to the composition of the Board. The members of the Board did not allege any bias with respect to this matter.

Preliminary Matters

[2] At the outset of the hearing, the Respondent requested that the Board dismiss the complaint and confirm the assessment. The Respondent argued that no disclosure had been received from the Complainant and submitted that s 9 of the *Matters Relating to Assessment Complaints* (MRAC) states that a Board must not hear any evidence that was not disclosed in accordance with s 8 of MRAC.

Decision on the Preliminary Matter

[3] The Board reviewed the complaint form filed by the Complainant. The Board concluded that, although the Complainant had not filed further disclosure, there was some information contained on the complaint form and that this information was sufficient to proceed with the merit hearing. The Board also noted that the Respondent had received a copy of this complaint form. Accordingly, the Board denied the Respondent's request to dismiss the complaint and ordered that the merit hearing proceed.

Background

[4] The subject is a retail condominium unit located in building at 10301 109 Street Edmonton. The effective year built is 1992 and the size is 592 sq meters. The unit number of the subject is #103. The current assessment is \$204,000 calculated on the direct sales comparison approach.

Issues

[5] When considering the assessment of the subject, is the current assessment fair and equitable?

Position of the Complainant

[6] In an attachment to the complaint form, the Complainant noted that he had purchased units 102 and 102A in the same building in November, 2012 for \$273.00 per square foot.

[7] The Complainant also noted that he had purchased Unit 104 in the same building in December, 2013 for \$205.00 per square foot.

[8] The Complainant argued that the assessment should reflect the actual market value of the subject and be based on actual sale transactions.

[9] On the complaint form, the Complainant requested that the current assessment of the subject be \$247,435.

Position of the Respondent

[10] The Respondent provided an assessment brief and submitted to the Board that the Complainant had failed to provide any evidence to support the position that the current assessment of the subject is incorrect.

[11] The Respondent argued that it is the responsibility of the Complainant to provide evidence on a balance of probabilities that there is a problem with the assessment.

[12] The Respondent submitted that the Complainant had failed to provide any such evidence and therefore failed to meet the standard of proof.

[13] The Respondent requested that the Board confirm the current assessment of the subject.

Decision

[14] The Board confirms the current assessment of the subject at \$204,000.

Reasons for the Decision

[15] The Board recognizes that it is the responsibility of the Complainant to provide sufficient convincing evidence to allow the Board to alter the assessment.

[16] The only evidence before the Board from the Complainant was the information attached to the complaint form which referred to the purchase by the Complainant of different units in the building.

[17] In response to the Complainant's submission that value be based on actual market value transactions of the purchase transactions, the Board recognizes that legislation requires that assessments be prepared using mass appraisal. Market value is determined by application of the mass appraisal process.

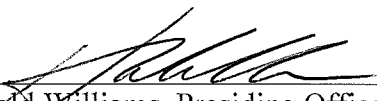
[18] The Board concludes that the Complainant failed to discharge their responsibility to provide sufficient convincing evidence to the Board to allow the assessment to be altered.

Dissenting Opinion

[19] There was no dissenting opinion.

Heard July 14, 2014.

Dated this 17th day of July, 2014, at the City of Edmonton, Alberta.



Harold Williams, Presiding Officer

Appearances:

Did Not Appear
for the Complainant

De Wang
Tracy Ryan
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.

Exhibits

R-1 Respondent’s Submission