

Edmonton Composite Assessment Review Board

Citation: Petwin Development Company Ltd as represented by Avison Young v The City of Edmonton, 2014 ECARB 01171

Assessment Roll Number: 10024800

Municipal Address:

Assessment Year: 2014

Assessment Type: Annual New

Assessment Amount: \$74,500

Between:

Petwin Development Company Ltd as represented by Avison Young
Complainant
and

The City of Edmonton, Assessment and Taxation Branch
Respondent

DECISION OF
Larry Loven, Presiding Officer
Judy Shewchuk, Board Member
Taras Luciwi, Board Member

Procedural Matters

[1] The Board delayed the commencement of the hearing from the scheduled hearing time by 15 minutes. The Complainant did not appear, nor was any phone call or email received regarding the Complainant's intention to appear.

[2] Upon questioning by the Presiding Officer the Respondent indicated it 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

[3] At the outset of the hearing the Respondent requested the complaint be confirmed.

Background

[4] The subject property is undeveloped multi-residential land, legally described as Plan NB, Block 4, Lots 42 (South portion only), 43, 83, 84 and 85. The property is assessed at \$74,500.

Issue

[5] Is the 2014 assessment of the subject property fair and equitable?

Position of the Complainant

[6] The requested assessed value given on the complaint form was \$50,000.

Position of the Respondent

[7] As no disclosure of evidence was submitted by the Complainant, the Respondent requested that the complaint be confirmed.

Decision

[8] It is the decision of the Board to confirm the 2014 assessment of the subject property at \$74,500.

Reasons for the Decision

[9] The Board finds that all persons required to be notified were given notice of the hearing, and that no request for a postponement or an adjournment was received by the Board. The Board further finds that the Complainant was not in attendance.

[10] The Board finds that no disclosure of evidence was received from the Complainant.

[11] The Board did not hear any further argument or evidence in support of the requested value given by the Complainant on the complaint form.


[12] In summary, based on its consideration of the above reasons, the Board confirms the 2014 assessment of the subject property.

Dissenting Opinion

[13] None.

Heard August 6, 2014.

Dated this 7 day of August, 2014, at the City of Edmonton, Alberta.


Larry Loven, Presiding Officer

Appearances:

No Appearance
for the Complainant

Keivan Navidikasmaei
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 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.