

## **Edmonton Composite Assessment Review Board**

**Citation: Mike Pecuh for Westload Transport Ltd. v The City of Edmonton, 2014 ECARB 01213**

**Assessment Roll Number:** 1160662  
**Municipal Address:** 11208 220 Street NW  
**Assessment Year:** 2014  
**Assessment Type:** Annual New  
**Assessment Amount:** \$497,000

Between:

**Mike Pecuh for Westload Transport Ltd.**

Complainant

and

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

Respondent

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**DECISION OF**  
**Larry Loven, Presiding Officer**  
**John Braim, Board Member**  
**Robert Kallir, Board Member**

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### **Procedural Matters**

[1] Upon questioning by the Presiding Officer the parties indicated they 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 Respondent requested the complaint be dismissed.

### **Background**

[3] The subject property is located at 11208 220 Street NW is assessed at \$497,000.

### **Issues**

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

### **Position of the Complainant**

[5] The Complainant was not in attendance, nor was any disclosure of evidence received.

### **Position of the Respondent**

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

### **Decision**

[7] It is the decision of the Board to confirm the 2014 assessment of the subject property at \$497,000.

### **Reasons for the Decision**

[8] 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.

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

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

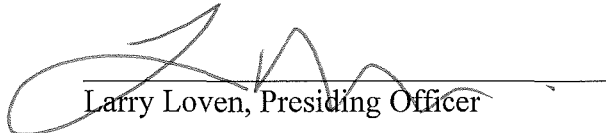
[11] Based on its consideration of the above reasons, the Board confirms the 2014 assessment.

### **Dissenting Opinion**

[12] None

Heard July 7, 2014.

Dated this 9<sup>th</sup> day of July, 2014, at the City of Edmonton, Alberta.

  
Larry Loven, Presiding Officer

### **Appearances:**

Did not appear  
for the Complainant

Amy Cheuk  
Cherie Skolney  
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.

**The *Matters Relating to Assessment Complaints Regulation*, Alta Reg 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

s 9(2) A composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8.