

## **Edmonton Composite Assessment Review Board**

**Citation: Altus Group v The City of Edmonton, ECARB 2012-692**

**Assessment Roll Number:** 1127745

**Municipal Address:** 10030 103 AVENUE NW

**Assessment Year:** 2012

**Assessment Type:** Annual New

Between:

**Altus Group**

Complainant

and

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

Respondent

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### **DECISION OF**

**John Noonan, Presiding Officer**

**John Braim, Board Member**

**Jasbeer Singh, Board Member**

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### **Procedural Matters**

[1] At the beginning of the hearing the parties stated that they had no objection to the composition of the Board. In addition, the Board Members indicated that they had no bias on these complaints.

[2] Witnesses giving testimony were either sworn in or affirmed, the choice being that of the individual witness.

[3] The Complainant, Altus Group Ltd., filed forty six complaints on behalf of various taxpayers. At issue is the correct rate per square foot that is to be used to calculate the land assessment. The improvement assessments for pavement, if applicable, are not at issue.

[4] The Complainant and Respondent requested the Board to hear all of the complaints and carry forward the evidence and argument from the first hearing to the balance of the hearings. However, each complaint is to be heard separately and sequentially. The Board agreed with the request and heard the complaints on September 19, 2012 and September 20, 2012. A separate decision will be rendered for each of the complaints.

### **Preliminary Matters**

At the outset of the hearing the Complainant stated that there was a deficiency in their brief relating to this file. The Complainant informed the Board that a significant shape adjustment had already been incorporated into the assessment of the subject parcel which they were not originally aware of. As a result the Complainant stated that they wished to withdraw their appeal

and asked the Board to confirm the assessment. They had attempted to do so on-line but the system would not permit them to withdraw it so close to the hearing date.

### **Decision**

The Board accepts the explanation of the Complainant and confirms the 2012 assessment of \$123,500.

### **Dissenting Opinion**

[5] There was no dissenting opinion

Heard commencing September 20, 2012.

Dated this 16th day of October, 2012, at the City of Edmonton, Alberta.

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John Noonan, Presiding Officer

### **Appearances:**

Chris Buchanan  
John Trelford  
Kerry Reimer  
for the Complainant

Cameron Ashmore  
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.*