



ASSESSMENT REVIEW BOARD

MAIN FLOOR CITY HALL
1 SIR WINSTON CHURCHILL SQUARE
EDMONTON AB T5J 2R7
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NOTICE OF DECISION NO. 0098 208/10

Kevin Bui
8722 - 163 Avenue NW
Edmonton, AB T5Z 3K5

The City of Edmonton
Assessment and Taxation Branch
600 Chancery Hall
3 Sir Winston Churchill Square
Edmonton, AB T5J 2C3

This is a decision of the Composite Assessment Review Board (CARB) from a hearing held on September 09, 2010 respecting a complaint for:

| | | |
|------------------------------------|---|--|
| Roll Number 3319209 | Municipal Address 11202 107 Avenue NW | Legal Description Plan: 5665CG Block: 12 Lot: 1 |
| Assessed Value \$297,000 | Assessment Type Annual - New | Assessment Notice for: 2010 |

Before:

Hatem Naboulsi, Presiding Officer
Jim Wall, Board Member
Jasbeer Singh, Board Member

Board Officer: Annet N. Adetunji

Persons Appearing: Complainant

Kevin Bui

Persons Appearing: Respondent

Allison Cossey, Assessment and Taxation Branch

PRELIMINARY MATTERS

The parties present indicated no objection to the composition of the Board. The Board members indicated no bias with respect to this file.

BACKGROUND

The subject property is a 1,270 square feet residential building converted to commercial use and currently housing a driver training school. It was constructed in 1949.

ISSUE

What is the appropriate assessment of the subject property?

LEGISLATION

The Municipal Government Act, R.S.A. 2000, c. M-26;

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.*

POSITION OF THE COMPLAINANT

The Complainant made verbal argument against the 2010 assessment but submitted no written evidence.

POSITION OF THE RESPONDENT

The Respondent provided evidence in support of the assessment (R1) and argued that the Complainant had not submitted any evidence to disprove the correctness of the assessment.

DECISION

The Board confirms the 2010 assessment of the subject property of \$297,000.

REASONS FOR THE DECISION

The onus of proving the incorrectness of an assessment is on the individual alleging it. The onus rests with the Complainant to provide sufficiently convincing evidence on which a change to the assessment can be based. The Complainant's evidence needs to be sufficiently compelling to allow the Board to alter the assessment (R1, page 45).

DISSENTING OPINIONS AND REASONS

None.

Dated this 10th day of September, 2010, at the City of Edmonton, in the Province of Alberta.

Presiding Officer

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, R.S.A. 2000, c.M-26.

CC: Municipal Government Board
Van Nguyen