



ASSESSMENT REVIEW BOARD

MAIN FLOOR CITY HALL
1 SIR WINSTON CHURCHILL SQUARE
EDMONTON, ALBERTA T5J 2R7
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NOTICE OF DECISION NO. 0098 35/10

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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 June 22, 2010 respecting an appeal on the 2010 Annual New Realty Assessment.

Roll Number 2774966	Municipal Address 11637 124 St. NW	Legal Description Plan RN46 Block 34 Lots 16 etc.
Assessed Value \$2,396,000	Assessment Type Annual New	Assessment Year 2010

Before:

Ted Sadlowski, Presiding Officer
Anthony Slemko, Board Member
Taras Luciw, Board Member

Persons Appearing: Complainant

Kenneth Raiche
Man Siao

Persons Appearing: Respondent

Abdi Abubakar, Assessor Assistant
Rebecca Ratti, Solicitor

PROCEDURAL MATTERS

The question of bias was addressed and no objections were raised by either of the parties appearing or by the Board. The Respondent's solicitor disclosed that her spouse was employed at the same law firm as Board Member Slemko. No bias was perceived by the Complainant.

PRELIMINARY MATTERS

The hearing commenced at 10:35 a.m. A preliminary matter was raised by the Respondent to present a recommendation on the assessment. The Complainant was unaware of the recommendation. The hearing was recessed to allow discussion and consideration of the recommendation. Both parties agreed that the assessment for 2010 be reduced to \$2,096,700.

ISSUE(S)

The amount of the assessment was identified on the complaint form as the issue.



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 requests a reduction in the 2010 assessed value to \$1,935,000 on the basis that the building condition has deteriorated, the assessment does not reflect the market change, and the subject property is assessed higher than comparable properties.

POSITION OF THE RESPONDENT

The Respondent reported that the property was below-average condition. Three units could not be rented due to mould; an inspection of the property by the assessor confirmed this and resulted in a recalculation of the assessment and a recommendation to reduce it.

DECISION

The Board concurs with the recommendation and reduces the 2010 assessment to \$2,096,700.

REASONS FOR THE DECISION

The Respondent provided verbal evidence that the subject property was inspected on May 25, 2010 by the Respondent and the subject was in below average condition and mould damage had been detected in three of the suites.

Dated this twenty-second day of June, 2010 A.D. at the City of Edmonton, in the Province of Alberta.

Presiding Officer

CC: Municipal Government Board
City of Edmonton, Assessment & Taxation Branch
City of Edmonton, Law Branch