

**NOTICE OF DECISION      NO. 0098 39/12**

Altus Group Limited  
780, 10180 - 101 Street NW  
Edmonton, AB T5J 3S4

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 11, 2012, respecting a complaint for:

<b>Roll Number</b>	<b>Municipal Address</b>	<b>Legal Description</b>	<b>Assessed Value</b>	<b>Assessment Type</b>	<b>Assessment Notice for:</b>
9509662	6703 82 Avenue NW	Plan: 5602KS Block: 17 Lot: C	\$1,970,500	Annual New	2012

*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.*

---

cc: IND-COM HOLDINGS LTD

## **Edmonton Composite Assessment Review Board**

**Citation: Altus Group v The City of Edmonton, 2012 ECARB 891**

**Assessment Roll Number:** 9509662

**Municipal Address:** 6703 - 82 Avenue NW

**Assessment Year:** 2012

**Assessment Type:** Annual New

Between:

**Altus Group**

Complainant

and

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

Respondent

---

### **DECISION OF**

**Steven Kashuba, Presiding Officer**

**Lillian Lundgren, Board Member**

**Ron Funnell, Board Member**

---

### **Preliminary Matters**

[1] When asked by the Presiding Officer, the parties indicated no objection to the composition of the Board. In addition, the Board members indicated they had no bias in the matter before them.

### **Background**

[2] The subject property is a small warehouse of 14,355 square feet with an effective year built of 1962 and located in the Gainer Industrial subdivision. It is described as a four building property in the City of Edmonton Direct Sales (SPSS) Detail Report. The current assessment is \$1,970,500.

### **Issue**

[3] Is the subject property equitably assessed in comparison to similar properties?

## **Legislation**

[4] The *Municipal Government Act* reads:

### ***Municipal Government Act, RSA 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**

[5] The Complainant provided seven equity comparables, including one at 5600 – 103A Street, which is an equity comparable also presented by the Respondent. This equity comparable is similar in size, age, site coverage to that of the subject property and is located in the southeast area of the City of Edmonton (Exhibit C-1, page 8).

[6] The Complainant's seven equity comparables ranged in value from \$105.94 to \$132.44 per square foot while the subject property is assessed at \$137.27 per square foot. In response to a question of the Board, the Complainant submitted that the property located at 9635 – 62 Avenue assessed at \$110.06 per square foot is the best equity comparable in that its characteristics are similar to that of the subject property (Exhibit C-1, page 8).

[7] The average assessment per square foot of the seven equity comparables is \$113.69 and the median is \$110.06. From this analysis of equity comparables, it is the submission of the Complainant that the subject property should be assessed at \$105.00 per square foot for a requested assessment value of \$1,507,000.

## **Position Of The Respondent**

[8] In support of the assessment, the Respondent provided seven equity comparables (Exhibit R-1, page 23), including the three-building property located at 5600 - 103A Street, which was also selected as an equity comparable by the Complainant.

[9] The Respondent emphasized that the subject property is a multi-building property and that each of the equity comparables is also a multi-building property located in the South East quadrant of the City.

[10] The equity comparables are similar in age, condition, site coverage, lot size, main floor area, and total floor area to that of the subject property. The average assessment per square foot of these comparables is \$142.87 and, in the submission of the Respondent, do support the assessment of the subject property at \$137.27 per square foot.

## **Decision**

[11] It is the decision of the Board to confirm the assessment of the subject property for 2012 at \$1,970,500

## **Reasons For The Decision**

[12] The Board places considerable weight upon six of the seven equity comparables presented by the Respondent in that these exhibit characteristics similar to that of the subject in terms of age, condition, site coverage, lot size, and building count and do provide support for the assessment of the subject property.

[13] As for the Respondent's seventh equity comparable located at 9920 – 58 Avenue, the Board places less weight on it because it is newer, has a lower site coverage, and has a smaller floor area than the subject property.

[14] The Board notes that the average assessment per square foot of the Respondent's seven equity comparables is \$142.87. This value supports the assessment of the subject property of \$137.27 per square foot.

[15] As regards the Complainant's equity comparables, the Board accepts the Respondent's argument that an important element in comparing equity is the matter of building count. The Board concurs with this analogy and, as a result, places little weight upon six of the Complainant's equity comparables in that these are single-building properties as opposed to the subject which consists of four buildings.

[16] In considering the Complainant's seventh equity comparable, which is a multi-building property selected in common with the Respondent, the Board notes that this particular equity comparable actually supports the assessment.

[17] It is for these reasons that the Board concludes that the assessment of the subject property is equitable and should not be disturbed.

## **Dissenting Opinion**

[18] There is no dissenting opinion.

Heard commencing June 11, 2012.

Dated this 3<sup>rd</sup> day of July, 2012, at the City of Edmonton, Alberta.

---

Steven Kashuba, Presiding Officer

## **Appearances:**

Walid Melhem of the Altus Group  
for the Complainant

Marty Carpentier  
for the Respondent