



**ASSESSMENT REVIEW  
BOARD**

Churchill Building  
10019 103 Avenue  
Edmonton AB T5J 0G9  
Phone: (780) 496-5026

**NOTICE OF DECISION      NO. 0098 397/11**

ALTUS GROUP  
17327 106A Avenue  
EDMONTON, AB T5S 1M7

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 November 23, 2011, 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>
1112135	12603 184 STREET NW	LSD: 11 16-53-25-4	\$11,462,500	Annual New	2011

**Before:**

Dean Sanduga, Presiding Officer  
Petra Hagemann, Board Member  
Tom Eapen, Board Member

**Board Officer:** Karin Lauderdale

**Persons Appearing on behalf of Complainant:**

Jordan Thachuk, Altus Group

**Persons Appearing on behalf of Respondent:**

Darren Nagy, Assessor, City of Edmonton

## **PRELIMINARY MATTERS**

Upon questioning by the Presiding Officer, the parties present indicated no objection to the composition of the Board. In addition, the Board members indicated no bias with respect to this file.

## **BACKGROUND**

The subject property is an interior lot located at 12603- 184 street NW in the

Kinokamau Plains neighbourhood of northwest Edmonton. The property is approximately 2,108,122 square feet in area, currently zoned as DC2 and was assessed on the direct sales comparable method. The 2011 assessment is \$11,462,500.

## **ISSUE(S)**

Is the 2011 assessment of the subject property at \$11,462,500 fair and equitable?

## **LEGISLATION**

### ***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.

s 297 (4) (a) “farm land” means land used for farming operation as defined in the regulation .  
M.A.R.T Definitions 1(i) farming operation “means the raising, production and sale of agricultural product and includes (i) (ii) (iii).

## **POSITION OF THE COMPLAINANT**

The Complainant submitted 38 pages (C-1)

The Complainant argued that the subject property is assessed in contravention of section 293 of the Municipal Government Act and Alberta Regulation 220/2004.

The subject property was used for farming and not used for any other purpose. The Complainant presented 3 equity comparables valued at \$0.46 per sq. ft. and requested a reduction of 2011 assessment to \$969,737.

## **POSITION OF THE RESPONDENT**

The Respondent submitted 69 pages assessment brief (R-1) which contain law and legislations and mass appraisal. He advised the Board that upon regular inspection of the site, it was determined that there was no farming operation during the valuation period ( July 1, 2010) , and therefore the subject property did not meet the qualification of a farm land as prescribed in MGA s297.

The Respondent acknowledge that the subject property is not farmed any more, but previous year was farmed.

The Respondent asked the Board to confirm the assessment of \$11,462,500

## **DECISION**

The decision of the Board is to confirm the 2011 assessment

## **REASONS FOR THE DECISION**

The Board was persuaded by the Respondent's equity comparable average of \$6.86 per square foot.

The Complainant failed to provide any evidence to verify that the subject property is currently used as farm land as per qualification of farm land in MGA s297.

The Board places less weight on the Complainant's 3 equity comparables and noting that comparable #1 is zoned CSC, comparable #2 and #3 are being used as a storm pond .

## **DISSENTING OPINION AND REASONS**

None

Dated this 1st day of December, 2011, at the City of Edmonton, in the Province of Alberta.

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Dean Sanduga, Presiding Officer

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*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.*

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cc: LEHIGH HANSON MATERIALS LIMITED