



ASSESSMENT REVIEW BOARD

MAIN FLOOR CITY HALL
1 SIR WINSTON CHURCHILL SQUARE
EDMONTON AB T5J 2R7
(780) 496-5026 FAX (780) 496-8199

NOTICE OF DECISION NO. 0098 571/10

Altus Group Ltd
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 16, 2010, respecting a complaint for:

Roll Number 10185884	Municipal Address Null	Legal Description Plan: 0940909 Unit: 1
Assessed Value \$285,000	Assessment Type Annual - Revised	Assessment Notice for 2010

Before:

Steven Kashuba, Presiding Officer
Jim Wall, Board Member
Jasbeer Singh, Board Member

Board Officer: Annet N. Adetunji

Persons Appearing: Complainant

Chris Buchanan, Altus Group Ltd

Persons Appearing: Respondent

Suzanne Magdiak, Assessor, City of Edmonton

PRELIMINARY MATTERS

1. Upon questioning by the Presiding Officer, the parties indicated no objection to the composition of the Board. In addition, the Board members indicated no bias with respect to this file.
2. At the outset of the hearing, both parties requested that most of the evidence presented on this Roll Number be carried forward to five additional Roll Numbers which are under appeal in the same complex. The Board granted this request and considers Roll Number 10185884 to be the lead file for Roll Numbers 10185886, 10185887, 10185888, 10185889, and 10185890.

BACKGROUND

The subject property, located in the Roper Industrial subdivision, Plan 0940909 Unit 1, is a condominium warehouse unit constructed in 2008. The subject property, being a unit within a larger complex, consists of 1,420 square feet. It has 400 square feet of office space. The assessment is \$200.70 per square foot for a total of \$285,000.

ISSUE

Equity comparables indicate that the subject property is over-assessed.

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.*

COMPLAINANT'S POSITION

It is the position of the Complainant that the subject property is over-assessed when comparing the assessment of the subject property with that of similar properties within the same complex.

RESPONDENT'S POSITION

It is the position of the Respondent that the subject property is assessed equitably with other units in the same complex. Where exceptions are made, these are presented in R1, page 24 and do impact units 1, 2, 8, and 9 and have to do with the adjustments made for units that are not demised and/or have an allocation of office space.

As well, the Respondent pointed out that units within the complex which reflect a slightly smaller floor area do reflect an inverse relationship to assessment per square foot (R1, page 24).

DECISION

The Board confirms the 2010 assessment of the subject property at \$285,000.

REASONS FOR THE DECISION

As regards the Complainant's equity comparables, the Board notes that other than the equity comparables within the same complex, no other equity comparables were presented.

Although the Board noted that within the subject property, was 400 square feet of office space, no argument was presented by the Complainant as to the possible impact of this improvement upon the assessment value. However, the Respondent submitted that the assessed value of the subject property was impacted by the office space and its floor area in relation to other units. The assessed value of the subject property is impacted by these variables (R1, page 24).

Additionally, neither party addressed the question of the escalation in value as a result of this property being an end unit.

It is for these reasons that the Board concludes that the current assessment is fair, correct and equitable.

Dated this 16th day of November, 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

Coin's Car & Truck Wash (2007) Inc.