



## ASSESSMENT REVIEW BOARD

MAIN FLOOR CITY HALL  
1 SIR WINSTON CHURCHILL SQUARE  
EDMONTON AB T5J 2R7  
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### NOTICE OF DECISION 0098 608/10

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 November 16, 2010 respecting a complaint for:

<b>Roll Number</b> 4261608	<b>Municipal Address</b> 12450 149 Street NW	<b>Legal Description</b> Plan: 1738KS Block: A Lots: 7 - 9
<b>Assessed Value</b> \$4,434,000	<b>Assessment Type</b> Annual – New	<b>Assessment Notice for:</b> 2010

#### Before:

Darryl Trueman, Presiding Officer  
Terri Mann, Board Member  
Brian Frost, Board Member

#### Board Officer:

Karin Lauderdale

#### Persons Appearing: Respondent

#### Persons Appearing: Complainant

Steven Cook

Tony Mah, Assessor  
Tanya Smith, Law Branch

## **PROCEDURAL MATTERS**

The parties indicated no objection to the composition of the Board. At a previous hearing regarding related appeals and involving the same parties, the Presiding Officer advised that he and the person appearing on behalf of the Complainant had formerly served at the same time as appointees to the Municipal Government Board. Neither the Presiding Officer nor either of the parties felt that this suggested a conflict or bias for the purpose of this hearing.

The oath was administered, and/or the witnesses remained under oath from previous hearings with respect to the evidence they were to provide.

## **BACKGROUND**

The subject is described as a “self-serve gas bar”, located at 12450-149 Street, in the Gagnon Estate Industrial subdivision of the City of Edmonton. The land base is 202,571 square feet. Its zoning is CB2. The subject was assessed on the basis of the cost approach to value.

## **ISSUES**

The Complainant submitted 12 issues (R-1, p.7-8). However, at the hearing, the Complainant presented evidence on a singular issue; that being the value of the excess land. In particular, the Board noted that the assessed improvement value was not an issue.

## **LEGISLATION**

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

**s.289(2)** *Each assessment must reflect*

*(a) the characteristics and physical condition of the property on December 31 of the year prior to the year in which a tax is imposed under Part 10 in respect of the property, and*

*(b) the valuation and other standards set out in the regulations for that property.*

**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 is of the position that the assessment of the subject is excessive insofar that the City of Edmonton erred in applying \$17.40 per square foot to the land. The Complainant submits that a value of \$15.50 per square foot should be applied to the land value.

In support of his request, the Complainant submitted 5 land sale comparables. The average of the land sale comparables was \$14.34 per square foot, and the median value was \$14.23 per square foot. The Complainant requested a subject assessment of \$4,049,500 (rounded value) (C-1 p.8).

The Complainant did not submit equity comparables.

## **POSITION OF THE RESPONDENT**

It is the position of the Respondent that the property was assessed fairly and equitably and that the Board should confirm the assessment. The Respondent submitted four land sales comparables and three land assessment comparables and these supported the rate per square foot applied to the excess land for the subject's assessment (R-1 p.11-13).

The Respondent submitted that the Complainant's comparables were dissimilar as they failed to address traffic count. Additionally, the Respondent noted that the Complainant failed to provide equity comparables.

## **DECISION**

The decision of the Board is to confirm the assessment.

## **REASONS FOR THE DECISION**

The Board did not find the Complainant's land sale comparables persuasive, for the following reasons:

- 1) Sale #1 was scheduled for hotel development with significantly less traffic than the subject;
- 2) Sale #2 was dated, and more than double the size of the subject. Its traffic count was significantly less than the subject.
- 3) Sale #3 was dated, and significantly larger in size than the subject. As well, it was an interior site with much reduced visibility compared to the subject.
- 4) Sale #4 was dated, however the Board noted it tended to support the assessed value.
- 5) Sale #5 was actually a parcel zoned for industrial use; and
- 6) Sale #6 is significantly smaller than the subject and was acknowledged by the Complainant to be inferior. The Board noted from a map depicting this property, that its access was inferior to that of the subject.

The Board found the Respondent's comparable sales more favourable than those of the Complainant.

Dated this 10<sup>th</sup> day of December, 2010, at the City of Edmonton, in the Province of Alberta.

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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.*

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CC: Municipal Government Board  
Costco Wholesale Corporation