



ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 0098 664/11

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 January 20, 2012, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
1160332	6410 28 AVENUE NW	Plan: 8220154 Block: 5 Lot: 4	\$28,614,000	Annual New	2011

Before:

Tom Robert, Presiding Officer
Brian Frost, Board Member
Taras Luciw, Board Member

Board Officer: Tannis Lewis

Persons Appearing on behalf of Complainant:

No one attended the hearing.

Persons Appearing on behalf of Respondent:

No one attended the hearing.

ISSUE

What is the correct amount of the 2011 Supplemental New Assessment for the subject property?

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.

POSITION OF THE COMPLAINANT

The complainant did not appear.

POSITION OF THE RESPONDENT

The respondent did not appear..

DECISION

The 2011 supplementary new assessment for the subject property is reduced to \$28,258,500.

REASONS FOR THE DECISION

The Board understands that due to the change in calendar year it has become necessary for 2011 assessments to proceed to hearing where they might otherwise have been dealt with by means of a withdrawal to correction. The Board accepts the recommendation of the Respondent that the dispute has been resolved between the parties, and gives effect to that resolution.

DISSENTING OPINION AND REASONS

There were none.

DECISION

Roll Number	Original Assessment	New Assessment
1160332	\$28,614,000	\$28,258,500

Dated this 20th day of January, 2012, at the City of Edmonton, in the Province of Alberta.

Tom Robert, 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, RSA 2000, c M-26.

cc: SUNSTONE (MILLWOODS MALL) HOLDINGS INC