



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 817/11

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 February 27, 2012, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
10010642	16820 107 AVENUE NW	Plan: 0324518 Block: 1 Lot: 24	\$13,919,000	Annual New	2011

#### Before:

Robert Mowbrey, Presiding Officer  
Brian Frost, Board Member  
Mary Sheldon, Board Member

**Board Officer:** Segun Kaffo

#### Persons Appearing on behalf of Complainant:

John Trelford, Altus Group Ltd.

#### Persons Appearing on behalf of Respondent:

Brennen Tipton, Assessor, City of Edmonton  
Cameron Ashmore, Law Branch, City of Edmonton  
Vasily Kim, Assessor, City of Edmonton  
Darren Davies, Assessor, City of Edmonton

## **PRELIMINARY AND PROCEDURAL MATTERS**

[1] Upon questioning by the Presiding Officer, the parties indicated no objection to the composition of the Board. In addition, the members of the Board advised the parties that they had no bias with respect to this file. The parties giving testimony were either sworn or affirmed, depending on the preference of the party.

## **BACKGROUND**

[2] The subject property is a three-storey office building located in the Youngstown Industrial subdivision of west Edmonton. The building was constructed in 1960. The size of the parcel of land is 453,268 square feet. The 2011 assessment of the subject property is \$13,919,000.

## **ISSUE(S)**

[3] The Complainant had attached a schedule of issues to the complaint form filed. However, most of these issues had been abandoned and the only issue remaining for the Board to decide was the following:

- a. Is the amount of excess land included in the assessment correct?

## **LEGISLATION**

[4] The *Municipal Government Act, RSA 2000, c M-26* reads:

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 filed this complaint on the basis that the assessment of the subject was not fair and equitable since the subject property contained less excess land than the amount accounted for in the assessment.

[6] In particular, the Complainant argued to the Board that the Respondent's valuation of the excess land at \$5,637,000 was excessive. That value was based on excess land of 381,518 square feet at \$14.83 per square foot. The Complainant submitted to the Board that the correct amount of excess land was in fact 363,234 square feet. The Complainant arrived at this figure by increasing the size of the lot to 90,094 square feet rather than the 71,810 square feet allocated by the City of Edmonton (Exhibit C-1, page 10). The Complainant pointed out to the Board that when this amended lot size of 90,094 square feet was deducted from the land size of 453,328

square feet, the amount of excess land would be 363,234 square feet. When a value of \$14.83 per square feet was applied, the amended value of the excess land would be \$5,386,760.

[7] In support of his argument, the Complainant noted for the Board that there had been a subdivision of the subject in March, 2011 which, he indicated, would result in less excess land.

[8] The Complainant requested that the Board reduce the 2011 assessment of the subject to \$13,648,760 based on a reduced amount of the excess land portion of the subject.

### **POSITION OF THE RESPONDENT**

[9] In support of its argument that the current assessment of the subject was fair and equitable and that the value attributed to the excess land portion of the subject was correct, the Respondent provided to the Board a pro forma calculation for the amount of excess land of the subject (Exhibit R-1, page 20). The Respondent pointed out to the Board that the allocated lot size of 71,810 square feet would result in a 25% site coverage which would be typical for the subject. When that typical lot size of 71,810 square feet is deducted from the land size of 453,328 square feet, excess land in the amount of 381,518 would remain. The Respondent noted that the parties agreed that the value of \$14.83 per square foot was appropriate and when this was applied to the amount of 381,518 square feet, a value of \$5,657,000 resulted.

[10] The Respondent advised the Board that the subdivision referenced by the Complainant took place in March, 2011, after the condition date of December 31, 2010 for the current assessment year. The Respondent argued that that this subdivision was irrelevant.

[11] The Respondent argued to the Board that the Complainant had not provided any evidence to demonstrate that a lot size of 90,094 square feet was correct or required.

[12] The Respondent maintained that the amount of excess land for the subject was properly calculated at 381,518 square feet and properly valued at \$5,657,000.

[13] The Respondent also noted for the Board that the amended assessment requested by the Complainant was within a 2% range of the current assessment.

[14] The Respondent requested that the Board confirm the assessment of the subject at \$13,919,000.

### **DECISION**

[15] The decision of the Board is to confirm the 2011 assessment of the subject at \$13,919,000.

### **REASONS FOR THE DECISION**

[16] The Board accepts the argument of the Respondent that there was no evidence brought forward by the Complainant, except for a post facto subdivision, to convince the Board that a

minimum lot size of 90,094 square feet was required for the subject, which would thus reduce the amount of excess land. The Board is of the opinion that other indicators, such as a calculation of parking requirements, would be necessary. The Board also heard evidence from the Respondent that a calculation of lot size, so as to give a site coverage of 25% was typical and that this supported the lot size of 71,870 square feet allocated by the Respondent.

[17] In addition, the Board agrees with the Respondent that the evidence of subdivision offered by the Complainant is irrelevant in this case as it took place subsequent to the condition date of December 31, 2010.

[18] The Board concludes that the Complainant failed to discharge its responsibility to provide sufficient evidence that the assessment of the subject is neither fair nor equitable nor correct. The Board confirms the current assessment of the subject property.

### **DISSENTING OPINION AND REASONS**

[19] There was no dissenting opinion.

Dated this 28<sup>th</sup> day of February, 2012, at the City of Edmonton, in the Province of Alberta.

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Robert Mowbrey, 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: FINWEST HOLDINGS INC