



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF CONSENT DECISION NO. 0098 859/11

COLLIERS INTERNATIONAL REALTY  
ADVISORS INC  
3555 - 10180 101 STREET  
EDMONTON, AB T5J 3S4

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 April 5, 2012, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
10087396	10818 JASPER AVENUE NW	Plan: 0722045 Block:8 Lot: 87A	\$56,694,500	Annual Revised	2011

#### Before:

Robert Mowbrey, Presiding Officer  
Lillian Lundgren, Board Member  
Ron Funnell, Board Member

**Board Officer:** Jodi Keil

#### **Persons Appearing on behalf of Complainant:**

None.

#### **Persons Appearing on behalf of Respondent:**

None.

## **PRELIMINARY MATTERS**

The parties presented to the Board a signed Recommendation to amend the Amended Annual Realty Assessment Notice for 2011 from \$56,694,000 to 52,768,000.

## **BACKGROUND**

The parties submitted a written Recommendation to the Board on March 27, 2012, signed by both the Complainant and the Respondent. Further, both parties agreed to present the Recommendation to the first available CARB Board, without notice or personal appearance.

## **ISSUE**

Should the recommendation to reduce the property assessment to \$52,768,000 be accepted?

## **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.

### ***Matters Relating to Assessment Complaints Regulation, Alta. Reg. 310/2009***

**10(1)** A composite assessment review board may at any time, with the consent of all parties, abridge the time specified in section 7(d).

**(2)** Subject to the timelines specified in section 468 of the Act, a composite assessment review board may at any time by written order expand the time specified in section 8(2)(a), (b) or (c).

**(3)** A time specified in section 8(2)(a), (b) or (c) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to the evidence or other documents.

**16(1)** Parties to a hearing before an assessment review board may attend the hearing in person or may, instead of attending in person, file a written presentation with the clerk of the assessment review board.

**(2)** A party who files a written presentation under subsection (1) must provide a copy of it to the other parties,

- (a) in the case of a hearing before a local assessment review board, at least 3 days before the hearing;

(b) in the case of a hearing before a composite assessment review board, at least 7 days before the hearing.

### **DECISION**

The Merit Hearing scheduled for May 7, 2012 is rescheduled to April 5, 2012, without notice to the Complainant or the Respondent.

The Board accepts the Respondent's recommendation to reduce the assessment to \$52,768,000.

### **REASONS FOR THE DECISION**

Based upon the written consent of both the Complainant and the Respondent, the Board reschedules this matter to be heard on April 5, 2012, without notice to either Party.

The Board accepts the recommendation of the Parties to reduce the assessment to \$52,768,000. The Board notes the Complainant's Reasons for Complaint wherein the Complainant indicated that the Respondent has acknowledged a calculation in the final value of improvements made to this property. Further, the Board notes that the Parties had previously been in discussions respecting the fact that the Assessment was both inequitable and incorrect.

### **DISSENTING OPINION AND REASONS**

None.

Dated this 10<sup>th</sup> day of April, 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: LUXOR LAND LTD