



**ASSESSMENT REVIEW
BOARD**

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

NOTICE OF DECISION NO. 0098 896/11

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 April 23, 2012, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
6411599	7503 127 Avenue NW	Plan: 4983KS Block: A Lot: 9 & 10	\$3,695,500	Annual New	2011

Before:

Patricia Mowbrey, Presiding Officer
Dale Doan, Board Member
Mary Sheldon, Board Member

Board Officer: Jason Morris

Persons Appearing on behalf of Complainant:

John Trelford, Altus Group

Persons Appearing on behalf of Respondent:

Doug McLennan, Assessor, City of Edmonton

PRELIMINARY MATTERS

At the commencement of the hearing the Parties indicated to the Board that they had reached an agreement that the subject property should have its assessment for 2011 reduced to \$2,614,500 due to a miscalculation of an exemption applied to farm buildings on the property.

ISSUE(S)

Is the 2011 assessment of the subject property fair and equitable?

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.

DECISION

The 2011 assessment of the subject property is reduced to \$2,614,500.

REASONS FOR THE DECISION

Considering the recommendation of the Respondent, the consent of the Complainant, and the lack of any other evidence submitted to the Board, the Board has decided to give effect to the agreement of the parties and reduce the 2011 assessment of the subject property.

Dated this 30th day of April, 2012, at the City of Edmonton, in the Province of Alberta.

Patricia Mowbrey, 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: LILYDALE INC.