

## Edmonton Composite Assessment Review Board

**Citation: Andy Taschuk v The City of Edmonton, 2013 ECARB 00152**

**Assessment Roll Number:** 5061809

**Municipal Address:** 11811 - 45 Street NW

**Assessment Year:** 2013

**Assessment Type:** Annual New

Between:

**Andy Taschuk**

Complainant

and

**The City of Edmonton, Assessment and Taxation Branch**

Respondent

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**POSTPONEMENT DECISION OF**  
**Steven Kashuba, Presiding Officer**  
**Jack Jones, Board Member**  
**Darryl Menzak, Board Member**

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### **Preliminary Matter**

[1] At the outset of the hearing, the Complainant requested that the hearing be postponed.

### **Issue**

[2] Should the Complainant be granted a postponement of this hearing?

### **Legislation**

[3] The *Matters Relating to Assessment Complaints Regulation, AR 310/2009*, reads:

15(1) Except in exceptional circumstances as determined by an assessment review board, an assessment review board may not grant a postponement or adjournment of a hearing.

(2) A request for a postponement or an adjournment must be in writing and contain reasons for the postponement or adjournment, as the case may be.

(3) Subject to the timelines specified in section 468 of the Act, if an assessment review board grants a postponement or adjournment of a hearing, the assessment review board must schedule the date, time and location for the hearing at the time the postponement or adjournment is granted.

### **Position Of The Complainant**

[4] On May 8, 2013, the Complainant requested, in writing, a postponement of the hearing. In support of the request, the Complainant indicated that the realtor upon whom he was relying for market information which may affect the assessment of the subject property had encountered a serious medical condition. As a result this made it difficult to put together the evidence necessary to defend a request for a reduction in the assessment amount.

[6] Anticipated information from the Realtor as to how the assessment value for the subject property might have been determined by using a Gross Income Multiplier (GIM) was not received by the Complainant.

### **Position Of The Respondent**

[7] The Respondent objected to the Complainant's request for a postponement of the hearing. In their opinion, the Complainant's reasons for requesting a postponement did not constitute *exceptional circumstances* as found under MRAC s.15.

[8] Since the City had already filed its disclosure document, a postponement of this hearing would be prejudicial to the City.

[9] In reviewing the City's records associated with this appeal, the Respondent submitted that they had inspected the property and explained the complaint process to the Complainant and directed them to the City's website for market information. Further, the Respondent submitted that there is nothing on file which would indicate that the Complainant had requested information as to how the Assessment Department used the Gross Income Multiplier (GIM) to arrive at an assessed value.

### **Decision**

[10] The Board grants the postponement request.

[11] The hearing is rescheduled to:

Date: **July 24, 2013**

Time: **9:00 – 10:00 a.m.**

Location: **Edmonton Assessment Review Board Offices**

Disclosure of Complainant's Evidence: **June 12, 2013**

Disclosure of Respondent's Evidence: **July 10, 2013**

Disclosure of Complainant's Rebuttal Evidence: **July 17, 2013**

[12] No new notice of the postponed hearing will be sent.

### **Reasons For The Decision**

[13] In rendering its decision, the Board considered the reasons under which such a request can be granted.


[14] Section 15(1) of Matters Relating to Assessment Complaints Regulation states that a postponement of a hearing may not be granted *Except in exceptional circumstances as determined by an assessment review board, an assessment review board may not grant a postponement or adjournment of a hearing.*

[15] A serious illness on the part of the Complainant's source of market information, in the opinion of the Board, does constitute an exceptional circumstance.

[16] As a result, the Board is satisfied that a postponement of this hearing is warranted.

Heard commencing May 23, 2013.

Dated this 28<sup>th</sup> day of May, 2013, at the City of Edmonton, Alberta.

  
Steven Kashuba, Presiding Officer

### **Appearances:**

Andy Taschuk  
for the Complainant

Amy Murphy, City of Edmonton  
Colleen Toma, City of Edmonton  
for the Respondent

*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.*