

## **Edmonton Composite Assessment Review Board**

**Citation: Liz McLeod, MMPLLP v The City of Edmonton, 2013 ECARB 01176**

**Assessment Roll Number:** 10008229

**Municipal Address:** 17840 100A Avenue N W

**Assessment Year:** 2013

**Assessment Type:** Annual New

Between:

**Liz McLeod, MMPLLP**

Complainant

and

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

Respondent

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### **DECISION OF**

**George Zaharia, Presiding Officer**

**Jack Jones, Board Member**

**Robert Kallir, Board Member**

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### **Procedural Matters**

[1] When asked by the Presiding Officer, the parties did not object to the composition of the Board. In addition, the Board Members indicated no bias in the matter before them.

### **Preliminary Matters**

[2] There were no preliminary matters.

### **Background**

[3] The subject property is a car wash located at 17840 – 100A Avenue NW in the Place La Rue neighbourhood of west Edmonton. The building comprises 11,666 square feet and is situated on a 40,003 square foot (0.92 acre) lot. The building was constructed in 1988 with an effective age of 1993.

[4] The subject property was valued on the cost approach resulting in a 2013 assessment of \$1,530,500.

### **Issue**

[5] The value of the improvement is not being challenged. The only issue to be dealt with is the appropriate value of the land.

## **Legislation**

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

s. 1(1)(n) “market value” means the amount that a property, as defined in section 284(1)(r), might be expected to realize if it is sold on the open market by a willing seller to a willing buyer;

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**

[7] In support of its position that the 2013 assessment of the subject was excessive, the Complainant presented a 61-page brief (Exhibit C-1). The Complainant argued that the subject property, although close to a major arterial roadway, did not front onto a major roadway.

[8] The Complainant submitted five land sales comparables (Exhibit C-1, page 10). The sales occurred between January 4, 2006 and May 15, 2012, ranged in size from 0.89 to 2.47 acres, and sold for time-adjusted sale prices of \$9.19 to \$17.58 per square foot which is lower than the subject property’s land assessment of \$19.87 per square foot. All of the sales comparables were “non-arterial” properties, as is the subject.

[9] The Complainant requested the Board reduce the 2013 assessment from \$1,530,500 to \$1,376,000. This value is a total of the undisputed improvement value of \$736,021 plus a reduced land value of \$640,048 based on \$16 per square foot.

## **Position of the Respondent**

[10] The Respondent stated that the 2013 assessment of the subject was fair and equitable. To support its position, the Respondent presented a 65-page assessment brief (Exhibit R-1) that included the law and legislation brief.

[11] The Respondent submitted three land sales comparables (Exhibit R-1, page 20). The sales occurred between March 29, 2010 and June 1, 2012, ranged in size from 0.91 to 1.38 acres, and sold for time-adjusted sale prices of \$19.42 to \$24.50 per square foot supporting the assessment of the subject property’s land assessment of \$19.87 per square foot.

[12] The Respondent requested that the Board confirm the 2013 assessment of the subject property at \$1,530,500.

## **Decision**

[13] The decision of the Board is to confirm the 2013 assessment of the subject property at \$1,530,500.

## **Reasons for the Decision**

[14] The Board placed less weight on the Complainant's comparables for three reasons:

- a) the dated sales comparables, in particular numbers 3, 4, and 5;
- b) the size of the comparables, in particular numbers 1, 2, and 3; and
- c) sale number 5 which, at \$9.19 per square foot, is substantially less than the other four comparables that ranged from \$15.53 to \$17.58 per square foot.

[15] The Board placed greater weight on the Respondent's sales comparables because:

- a) the sale dates were more current, one being one month away from the valuation date; and
- b) the size of the comparables were very close in size to the subject, one being virtually the same size.

[16] In particular, the Board placed greatest weight on the Respondent's sales comparable number one located at 16720 – 71 street. This comparable sold June 1, 2012 for a time-adjusted sale price of \$19.42 per square foot, slightly less than the \$19.87 per square foot assessment of the subject property. However, the Board concurred with the Respondent's position that the subject property, although not on a major roadway, is located near two major roadways with high traffic volumes.

[17] The Board is persuaded that the 2013 assessment of the subject property at \$1,530,500 is fair and equitable.

## **Dissenting Opinion**

[18] There was no dissenting opinion.

Heard July 31, 2013.

Dated this 1<sup>st</sup> day of August, 2013, at the City of Edmonton, Alberta.



George Zaharia, Presiding Officer

**Appearances:**

Walid Melhem  
for the Complainant

Tim Dueck  
Steven Radenic  
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.*