

Edmonton Composite Assessment Review Board

**Citation: Petwin 104 Corp as represented by Avison Young v The City of Edmonton, 2014
ECARB 01169**

Assessment Roll Number: 3100500
Municipal Address: 9922 104 Street NW
Assessment Year: 2014
Assessment Type: Annual New
Assessment Amount: \$330,000

Between:

Petwin 104 Corp as represented by Avison Young

Complainant

and

The City of Edmonton, Assessment and Taxation Branch

Respondent

DECISION OF

**Larry Loven, Presiding Officer
Judy Shewchuk, Board Member
Taras Luciw, Board Member**

Procedural Matters

[1] The Board delayed the commencement of the hearing from the scheduled hearing time by 15 minutes. The Complainant did not appear, nor was any phone call or email received regarding the Complainant's intention to appear.

[2] Upon questioning by the Presiding Officer the Respondent indicated it did not object to the Board's composition. In addition, the Board members stated they had no bias with respect to this file.

Preliminary Matters

[3] At the outset of the hearing the Respondent requested the complaint be confirmed.

Background

[4] The subject property, undeveloped multi-residential land, located at 9922 104 Street NW, is assessed at \$330,000.

Issue

[5] Is the 2014 assessment of the subject property fair and equitable?

Position of the Complainant

[6] The requested assessed value given on the complaint form was \$160,000.

Position of the Respondent

[7] As no disclosure of evidence was submitted by the Complainant, the Respondent requested that the complaint be confirmed.

Decision

[8] It is the decision of the Board to confirm the 2014 assessment of the subject property at \$330,000.

Reasons for the Decision

[9] The Board finds that all persons required to be notified were given notice of the hearing, and that no request for a postponement or an adjournment was received by the Board. The Board further finds that the Complainant was not in attendance.

[10] The Board further finds that no disclosure of evidence was received from the Complainant.

[11] The Board did not hear any further argument or evidence in support of the requested value given by the Complainant on the complaint form; nor, were reasons for complaint given or attached.

[12] The Board finds that the complaint form completed and filed by the Complainant, by identifying the requested assessed value met the threshold for the requirements of Section 5 of Schedule 1 of MRAC; therefore, the Complainant complied with MRAC s 2(2) and the complaint is not rendered invalid.

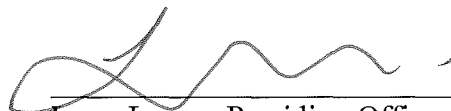
[13] In summary, based on its consideration of the above reasons, the Board confirms the 2014 assessment.

Dissenting Opinion

[14] None.

Heard August 6th, 2014.

Dated this 7th day of August, 2014, at the City of Edmonton, Alberta.


Larry Loven, Presiding Officer

Appearances:

No appearance

for the Complainant

Keivan Navidikasmaei

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.

Appendix

Legislation

The *Municipal Government Act* (“MGA”), 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 463 If any person who is given notice of the hearing does not attend, the assessment review board must proceed to deal with the complaint if

(a) all persons required to be notified were given notice of the hearing, and

(b) no request for a postponement or an adjournment was received by the board or, if a request was received, no postponement or adjournment was granted by the board.

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.

The *Matters Relating To Assessment Complaints Regulation* (“MRAC”), Alta. Reg. 310/2009 reads:

s 2(1) If a complaint is to be heard by an assessment review board, the complainant must

(a) complete and file with the clerk a complaint in the form set out in Schedule 1, and

(b) pay the appropriate complaint fee set out in Schedule 2 at the time the complaint is filed if, in accordance with section 481 of the Act, a fee is required by the council.

(2) If a complainant does not comply with subsection (1),

(a) the complaint is invalid, and

(b) the assessment review board must dismiss the complaint.

Schedule 1

s 5 – Reasons(s) for Complaint

A complainant must

- indicate what information shown on an assessment notice or tax notice is incorrect,
- explain in what respect that information is incorrect,
- indicate what the correct information is, and
- Identify the requested assessed value, if the complaint relates to an assessment.