

**CALGARY
ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

In the matter of the complaint against the Property assessment as provided by the *Municipal Government Act*, Chapter M-26, Section 460(4).

between:

Assessment Advisory Group, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

J. Gilmour, PRESIDING OFFICER

D. Morice, MEMBER

K Farn, MEMBER

This is a complaint to the Calgary Assessment Review Board in respect of Property assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

ROLL NUMBER: 119012300

LOCATION ADDRESS: 4046 96 Ave SE

HEARING NUMBER: 58540

ASSESSMENT: \$3,500,000

This complaint was heard on 23rd day of June, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 6.

Appeared on behalf of the Complainant:

- *Y. Tao*

Appeared on behalf of the Respondent:

- *I. McDermott*

Property Description:

The subject property consisted of storage sheds valued on the cost approach because of the unique characteristics of the facilities. The cost of the various buildings were determined to be \$1,532,074, with an additional land value of \$1,972,431. The land area equalled four acres.

Issues:

Is the assessment in excess of its market value as of the valuation date?

Background Information for Board's Decision:

Complainant's position

The Complainant requested a reduced assessment of \$3,000,000, based on a 25 per cent reduction of the land value as a result of partial services on the property in the South Foothills.

The reduction influence is a result of a code produced by the City in 2009.

No comparable properties were submitted in evidence by the Complainant.

The Complainant argued since some of the services had not been completed on the property, that local improvement levies during the construction phase and the location of the property in the Foothills decreased the value of the assessment.

Respondent's position

The Respondent took the position that the Complainant failed to meet the onus of proof. Even if the Complainant failed to have "sanitary" services on site, the other services were in place to conduct a business. For these reasons, the City contends that the Complainant has not supplied the Board with any evidence to reduce the assessment, and the current assessment should be confirmed.

Both parties agreed that the subject property had most of the services, although there was some disagreement whether "sanitary" services (i.e. sewer) were in place for the subject property.

Board's Decision in Respect of Each Matter or Issue:

The Board accepts the evidence of the City that the market values for such properties are not necessarily affected by the number of services in operation at such sites. The Complainant did not provide any market evidence to refute the argument of the City.

The Board takes the position the assessment not reduce the land value of the property by 25 per cent, and confirms the assessment at \$3,500,000.

Board's Decision:

The assessment is confirmed at \$3,500,000.

DATED AT THE CITY OF CALGARY THIS 22nd DAY OF July 2010.


J. Gilmour
Presiding Officer

JG/mh

An appeal may be made to the Court of Queen's Bench on a question of law or jurisdiction with respect to a decision of an assessment review board.

Any of the following may appeal the decision of an assessment review board:

- (a) *the complainant;*
- (b) *an assessed person, other than the complainant, who is affected by the decision;*
- (c) *the municipality, if the decision being appealed relates to property that is within the boundaries of that municipality;*
- (d) *the assessor for a municipality referred to in clause (c).*

An application for leave to appeal must be filed with the Court of Queen's Bench within 30 days after the persons notified of the hearing receive the decision, and notice of the application for leave to appeal must be given to

- (a) *the assessment review board, and*
- (b) *any other persons as the judge directs.*