

**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:

Imperial Oil Ltd, .COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R. Irwin PRESIDING OFFICER

D. Steele, MEMBER

E. Reuther, MEMBER

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

ROLL NUMBER: 099058604

LOCATION ADDRESS: 640 – Lynnview Road S.E.

FILE NUMBER: 56621

ASSESSMENT: \$ 709,000

This complaint was heard on the 28th day of June, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- *Jim McMillan*

Appeared on behalf of the Respondent:

- *J. Lepine, Assessor City of Calgary*

Preliminary Matters:

None. The merit hearing proceeded.

Property Description:

The site is a .84 acre (36775 sqft) which was the original warehouse site for distribution. It has been clear of all improvements since 2007 and is assessed at \$709,000.⁰⁰

Issues:

The market value assessment is too high as the land is in a "holding state" pending an amended land use plan.

Complainant's Requested Value:

\$246,500

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

The complainant stated that beginning in 2007 the City had an agreement with Imperial Oil Ltd. They advised that this lease is conditional and executed ground lease is currently on hold with no date confirmed, assessment has been frozen.

The complainant provided no evidence of a completed lease or agreement to freeze assessment with the City of Calgary. They provided no market value evidence and onus was not met.

There was insufficient evidence to support a reduction in the assessment.

Board's Decision:

The Board confirms the assessment at \$709,000.

DATED AT THE CITY OF CALGARY THIS 29th DAY OF JULY 2010.



R. Irwin
Presiding Officer

Cc: Owner

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.*