

**CALGARY
ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

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

between:

Altus Group Limited, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

J. Fleming, PRESIDING OFFICER

A. Zindler, MEMBER

K. Coolidge, MEMBER

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

ROLL NUMBER:	116017302
LOCATION ADDRESS:	7720 46 St. S.E.
HEARING NUMBER:	59978
ASSESSMENT:	\$972,000

This complaint was heard on 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 9.

Appeared on behalf of the Complainant:

- *John Smiley for the Altus Group*

Appeared on behalf of the Respondent:

- *Ian Baigent for the City of Calgary*

Board's Decision in Respect of Procedural or Jurisdictional Matters:

There were no procedural or jurisdictional matters raised at the hearing

Property Description:

The property, owned by Monarch Messenger Services Ltd., is an unimproved rectangular parcel of land having an area of 0.93 acres and located in the Foothills Industrial area of southeast Calgary. It is zoned I-G, with no specific site influences identified by either party.

Issues:

In spite of the issues identified on the complaint form, the issue argued was presented in Exhibit C1 as:

1. What is the appropriate rate per acre for vacant land in the area of the subject property (Foothills Industrial).

Complainant's Requested Value: \$576,000

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

Finding Issue 1

The rate per acre in Foothills Industrial is \$1,050,000 for the first acre, and \$300,000 for each subsequent acre.

Reasons

The Complainant was requesting a valuation of \$620,000 per acre based on the average per acre values of 5 industrial land sales, 4 of which were located in the Dufferin Industrial Subdivision and 1 of which was a bare land condominium in South Foothills. The Complainant also requested the Board follow the decision in ARB 0533/2010-P which accepted the value of \$620,000 per acre in southeast Calgary.

The Respondent indicated that the values in Dufferin were \$620,000 per acre according to the City calculations but that the values in Foothills (the area of the subject) were \$1,050,000 per acre for the first acre of a site, and \$300,000 per acre for each subsequent acre. They provided a list of 5 sales of small sites (4 of which under 1 acre). Three of these were located in the S.E. and two were located in the N.E. All of these sales supported values in excess of \$1,050,000 per acre for the first acre.

The Board finds that the Respondents' sales evidence of small sites is compelling with all sales supporting a value in excess of \$1,050,000 per acre. The sales of the Complainant were predominantly located in Dufferin which both parties agree has an average value of \$620,000 per acre. The Complainant's comparable located in South Foothills was a condominium with different

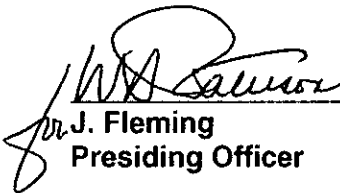
zoning (DC/12), and was not demonstrated to be comparable to the "free simple" subject property. The Complainant did not, to the satisfaction of the Board, demonstrate a link between the Dufferin sales and the Foothills values, nor did they demonstrate that the sales evidence of the City was in error.

The Board reviewed ARB 0533/2010-P for the property located at 6819 11 St. S.E., and was not certain it was in a comparable area to the subject under appeal. As well, there were apparently site specific and/or configuration issues and some of the comparables were different from those used in this appeal. For these reasons, and with little argument on the similarities to the subject, the Board questioned the overall comparability and thus placed less weight on this evidence.

BOARD DECISION:

The Assessment is confirmed at \$972,000

DATED AT THE CITY OF CALGARY THIS 30th DAY OF June 2010.


J. Fleming
Presiding Officer

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.