

**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-26.1, Section 460(4).

Between:

Altus Group, COMPLAINANT

and

The City of Calgary, RESPONDENT

before:

T. Hudson, PRESIDING OFFICER

C. McEwen, MEMBER

D. Julien, 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 NUMBERS:	078002458	078002607
LOCATION ADDRESSES:	2021 ALYTH Place SE	2231 ALYTH Place SE
HEARING NUMBERS:	56332	56336
ASSESSMENTS:	\$1,050,000	\$1,050,000

These complaints were heard on June 11th, 2010 at the office of the Assessment Review Board located at 4th Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 4.

Appeared on behalf of the Complainant:

- *Mr. Randall Worthington*
Representing Altus Group Inc.

Appeared on behalf of the Respondent:

- *Mr. George Bell*
Representing the City of Calgary

Property Description:

The subject properties are adjacent vacant parcels of land, approximately 1 acre in size and located in the Alyth Bonny Brook industrial subdivision. The subdivision has very limited access and is subject to severe congestion; facts agreed to by both of the parties. Assessments in previous years have been reduced by 25% for this negative influence and the same adjustment has been made for 2010.

Issues/Grounds for Complaint:

The assessed rate of \$1,020,000 per acre is significantly greater than the sales evidence would substantiate. The Appellant argued that there is no justification based on market conditions to increase the assessment beyond the values set for the subject properties in 2009.

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

The Board found compelling evidence from the Complainant that land values in this subdivision have not increased year over year since 2009, and that sales support an assessment of ± \$600,000 per acre versus the assessed rate of \$1,020,000 per acre. When coupled with the 25% adjusted for negative influences the subject assessments should not exceed the values set in 2009.

The Respondent did not present sales evidence of similar properties which support the current assessment.

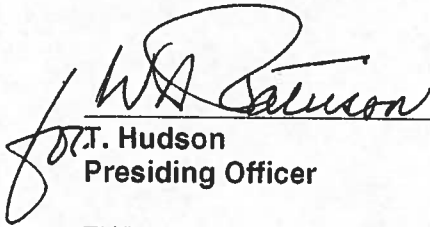
Decision:

The assessments of each of these properties is reduced to \$826,500.00

Reasons for the Decision:

There is no evidence to demonstrate any increase in market value for the subject properties since 2009.

MAILED FROM THE CITY OF CALGARY THIS 6 DAY OF July 2010.


J. T. Hudson
Presiding Officer

TH/kc

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.*