

**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, COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***F.Wesseling, PRESIDING OFFICER***

***T. Usselman, MEMBER***

***D. Cochrane, 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:** 201139391  
201139409  
201139417  
201139425

**LOCATION ADDRESS:** 2000 15 Sunpark Plaza SE  
3000 15 Sunpark Plaza SE  
4000 15 Sunpark Plaza SE  
5000 15 Sunpark Plaza SE

**HEARING NUMBER:** 59094  
59098  
59101  
59105

**ASSESSMENT:** \$648,000  
\$583,500  
\$1,220,000  
\$871,500

This complaint was heard on 30<sup>th</sup> day of June, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 4.

Appeared on behalf of the Complainant:

- *S. Sweeny-Cooper*

Appeared on behalf of the Respondent:

- *S. Powell*

**Property Description:** Subject lands are vacant properties as part of a condominium, located next to Shawnessy Power Centre in South East Calgary. All four parcels are zoned Direct Control with Industrial General land use guidelines. Adjacent land contains an office complex. Partial services (25%) and restricted access (25%) influence factors have been applied to 2000 and 3000 15 Sunpark Plaza SE. No influence adjustments have been applied to 4000 and 5000 15 Sunpark Plaza SE.

**Issues:** Pursuant to Section 460 of the MGA and Schedule 1 of Alberta regulation 310/2009 the complainant has identified the following issues for adjudication by the Board:

1. Assessment base rate is too high.
2. Influence adjustment for parcel shape, size, train tracks, land use restrictions and partial servicing should be applied to all parcels.

<b><u>Complainant's Requested Value:</u></b>	#2000:	\$423,000
	#3000:	\$179,250
	#4000:	\$194,250
	#5000:	\$300,000

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

**Complainant's position:** A base rate of \$600,000 for the first acre instead of \$1,000,050 based on an analysis of properties sold East Sheppard and Bonnybrook. The complainant's position is that the City has provided little information on how the assessment was arrived at. In addition to change in the base rate, an influence adjustment for #4000 was requested for shape (25%), restricted access (25%) and partial services (25%) while for #5000 an influence adjustment was requested for restricted access (25%) and partial services (25%).

**Respondent's position:** They claim that the Complainant failed onus by not providing sufficient evidence. The City provided an assessment to sales ratio chart to support the land rates utilized in the assessment of these parcels. As parcels 4000 and 5000 both have access to a paved roadway and have water and sewer services to the lot line, no influence adjustments have been applied.

**Board's Decision:** Upon reviewing the verbal and written evidence provided by the parties, the Board found the Respondent's position most compelling and therefore confirms the 2009 assessment on # 2000, # 3000, # 4000 and #5000 15 Sunpark Plaza SE.

**Reasons For The Decision:** The Board considers that the evidence provided by the complainant failed to demonstrate that the assessment was not equitable. As parcels 4000 and 5000 have paved road access and have municipal water and sewer services to the property line, the Board accepts the respondent's position that no influence adjustments are warranted.

DATED AT THE CITY OF CALGARY THIS 28<sup>th</sup> DAY OF July 2010.

  
F. Wesseling  
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.*