

**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:	LOCATION ADDRESS:	HEARING #:	ASSESSMENT:
068068006	532 7th Ave SE	58462	\$471,500
068067701	541 6 th Ave SE	58463	\$990,500
068067602	539 6 th Ave SE	58464	\$471,500
068067503	533 6 th Ave SE	58465	\$471,500
068067404	531 6 th Ave SE	58466	\$471,500
068067305	527 6 th Ave SE	58467	\$943,500
068067107	523 6 th Ave SE	58472	\$471,500
068067024	521 6 th Ave SE	58473	\$471,500
068067016	519 6 th Ave SE	58474	\$471,500
068066901	517 6 th Ave SE	58477	\$471,500
068066802	515 6 th Ave SE	58478	\$471,500

This complaint was heard on the 28th 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:

- *G. Worsley and S. Sweeny-Cooper*

Appeared on behalf of the Respondent:

- *D. Thistle and C. Keough*

Property Description:

Subject property is located along 6th Ave SE and 7th Ave SE in an area commonly known as East Village. The land is vacant and used as a parking lot. The land is just east of Calgary City Hall and is classified DC Direct Control District. Parking lots are a discretionary use under this classification.

Issues:

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

1. Subject land should be classified at a residential rate
2. Adjustments in the order of 15% should be applied due to proximity to LRT and access concerns

Complainant's Requested Value:

532 7 th Ave SE	\$400,775
541 6 th Ave SE	\$841,925
539 6 th Ave SE	\$400,775
533 6 th Ave SE	\$400,775
531 6 th Ave SE	\$400,775
527 6 th Ave SE	\$801,975
523 6 th Ave SE	\$400,775
521 6 th Ave SE	\$400,775
519 6 th Ave SE	\$400,775
517 6 th Ave SE	\$400,775
515 6 th Ave SE	\$400,775

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

Complainant's position: It was indicated that the long term intended use of this site is residential and the City has applied non-residential assessment rates to these lots. Comparable properties were highlighted. The complainant maintains that current evaluation of the subject lands is based on subjectively applied Direct Sales Comparison using outdated sales and incorrect units of comparison. Site access has been impacted by construction and road closures in 2009. The complainant is requesting a 15% influence adjustment due to its proximity to the LRT line.

Respondent's position: The subject site does not abut the LRT line and as such no adjustments have been applied. A development permit for a temporary surface parking lot has been approved for the site and is valid until March of 2011. To date, the owner of the lands has not put forward a change in land use designation to indicate the future intended use of this site. As such the current commercial use forms the basis of the assessment.

Board's Decision: Upon reviewing the verbal and written evidence provided by the parties, the Board considers that the complainant failed to demonstrate that the assessment was inequitable or the adjustments requested be applied. As such the assessments for the subject lots are confirmed.

Reasons For The Decision: The Board found that the complainant brought forward insufficient evidence to support a change of assessment class from non-residential to residential. No reclassification under the Land Use Bylaw or a development permit, to indicate future long term land use, are under consideration.

Based on the pictorial evidence provided by both parties it appears the current commercial parking lot does not appear to be impacted by construction and road closures as such the Board considered evidence by provided by the complainant as anecdotal.

As the site does not directly abut the LRT line and no evidence was provided as to its impact on the subject property the Board does support the train influence added to the subject parcels.

DATED AT THE CITY OF CALGARY THIS 20th 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.*