

**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:**

***CMAC Developments Inc., 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: 201128956**

**LOCATION ADDRESS: 9580 – 114 Avenue S.E.**

**FILE NUMBER: 57107**

**ASSESSMENT: \$ 434,000**

This complaint was heard on the 30<sup>th</sup> 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:

- C. McCarthy

Appeared on behalf of the Respondent:

- J. Lepine Assessor City of Calgary

**Preliminary Matters:**

None. The merit hearing proceeded.

**Property Description:**

The subject is 1.8 acres of land that is located at 9580 – 114 Avenue S.E. Calgary, Alberta and is assessed at \$434,000.

**Issues:**

The market value assessment is too high.

**Complainant's Requested Value:**

\$100,000

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

The complainant provided comparables, a map and photographs of the subject property and highlighted that the use of the land is restricted due to the access and common space usage. It would have no value if sold on its own.

The complainant stressed that the unusable frontage land was assessed at the same rate as the usable land at the rear of the property

**Board's Decision:**

The complaint is allowed and the property assessment is reduced to \$234,000.

DATED AT THE CITY OF CALGARY THIS 29<sup>th</sup> DAY OF JULY 2010.

  
R. Irwin  
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.*