

**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: 413003708

LOCATION ADDRESS: 11404 Stonehill Drive NE

HEARING NUMBER: 56455

ASSESSMENT: \$4,560,000

This complaint was heard on 2nd day of July, 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*

Appeared on behalf of the Respondent:

- *N. Hannay*

Property Description: The subject property is vacant and is located on the northwest corner of the intersection of Barlow Trail and Country Hills Boulevard. The property encompasses 9.23 acres and is classified DC (Direct Control) in the Calgary Land Use Bylaw. The property is serviced by water only.

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. Under Section 300 of the Act, the City has not divulged information on how they arrived at the 2009 assessment
2. An adjustment should be applied as the land is partially serviced and has an irregular shape.
3. Equity with adjacent and comparable properties

Complainant's Requested Value: \$2,080,000

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

Complainant's position: The subject land previously contained a nursery and a portion of the lands is covered by concrete that requires removal prior to development. Development of the site is not anticipated for some time to come due to current difficult economic conditions. Influence adjustments are requested, 5% for corner location, -50% for being unserviced and -25% for shape. In March of 2010 the Municipal Government Board reduced the 2008 assessment by applying a partial services adjustment of 25%. Little information is available as to how the City arrived at the assessment.

Respondent's position: Indicated that the land in question is assessed as industrial. Comparable information was provided for the parcel of land immediately to the east which is substantially larger and unserviced.

Board's Decision: Upon reviewing the verbal and written evidence provided by the parties, the Board partially accepts the respondent's position and agrees to establish the assessment at \$3,420,000 which is based on the current 2009 assessment and applying the adjustment factor of 25 % for partial services.

Reasons For The Decision: The Board found that the complainant brought forward insufficient evidence to support the changes in assessment requested fully. The base rate requested by the complainant is unsubstantiated and the Board placed little weight on the comparable data provided. As the parcel is serviced by a water line only, the Board applied the adjustment factor of 25% for partial services. The Board did not agree that a shape adjustment was warranted due to the size of the parcel. The Board is concerned by the minimal amount of information provided by both parties.

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.*