

**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:

ASSESSMENT ADVISORY GROUP, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***Board Chair, J. Zezulka
Board Member, S. Rourke
Board Member, R. Roy***

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 NUMBER:	119014108
LOCATION ADDRESS:	9715 – 44 Street SE, Calgary, Alberta
HEARING NUMBER:	58595
ASSESSMENT:	\$2,070,000

This complaint was heard on the 30th day of June, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 6.

Appeared on behalf of the Complainant:

- *Y. Tau*

Appeared on behalf of the Respondent:

- *I. McDermott*

Board's Decision in Respect of Procedural or Jurisdictional Matters:

Not Applicable

Property Description:

A 4.41 acre industrial site with no permanent buildings or structures. The location is within the South Foothills Industrial Park.

Issues:

1. The complainant is requesting a 25 per cent reduction to the land assessment on the basis that the land is partially serviced.

Complainant's Requested Value: \$1,500,000 shown on the Complaint Form, later amended to \$1,564,250. There is no improvement assessment.

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

The current land assessment is based on \$1,050,000 per acre for the first acre, and \$300,000 per acre for the remaining 3.41 acres, for a total land assessment of \$2,073,000 (\$2,070,000). Overall, the assessment implies a land value of \$469,388 per acre.

The complainant presented no evidence to support the contention that the property was unserved. Rather, the complainant called the Board's attention to the fact that Local Improvement charges were being levied on the Property Tax Bill, and offered this as evidence of the property's unserved state.

In addition, the complainant presented a list of adjustments apparently utilized by the City in calculating land assessments. Within that list, "partial services" was assigned a minus 25 per cent adjustment. Neither party to the hearing explained the definition of "partial services" as it appeared on the adjustment list. This evidence was not very helpful to the Board.

The Complainant offered no market evidence in support of a value different than the current assessment.

In response, it was the respondent's contention that the subject is serviced with water and sewer to the property line. Neither party could offer convincing evidence to support their contention.

The respondent offered seven sales comparables as evidence of the subject's market value. The comparable site sizes ranged from 0.558 to 4.05 acres. All of the transactions took place during 2008, and 2009. Time adjusted selling prices ranged from \$449,382.72 to \$1,406,250.00 per acre, compared to the subject assessment at \$469,388 per acre. Two of the comparables are in South Foothills Industrial Park. These reflected Time adjusted selling prices of \$619,707 and \$561,667 per acre. Both are substantially smaller than the subject. But both are considered to provide a relatively good indication of value levels in South Foothills.

The complainant argued that the comparables were not very comparable. The respondent argued that these were the only comparables available.

Although the Board might agree with both parties, the Board finds that "some" comparables is better than no comparables.

Board's Decision:

In keeping with *Kneehill (County) v. Alberta (Municipal Affairs, Linear Assessor)* (2004) Board Order MGB001/04:

"It is up to the parties who file a complaint on an assessment to put sufficient energy into proving their allegations are well founded. In other words, the onus is upon the complaining party to provide sufficient evidence to prove their case". (para120).

The complainant failed to meet that requirement.

The assessment is confirmed at \$2,070,000.

DATED AT THE CITY OF CALGARY THIS 30th DAY OF July 2010.



J. Zezulka
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.*