

**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, COMPLAINANTS

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: | 119009900 |
| LOCATION ADDRESS: | 4103 – Glenmore Trail SE, Calgary, Alberta |
| HEARING NUMBER: | 58578 |
| ASSESSMENT: | \$1,970,000 |

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 3.61 acre industrial site improved with a 3,312 s.f. industrial building constructed in 1961. The location is in South Foothills Industrial Park. The site has exposure, but no direct access, to Glenmore Trail, which is a major artery in the Calgary hierarchy.

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:

\$1,290,000 shown on the Complaint Form, later amended to \$1,477,500. The improvement assessment is not under complaint.

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

The current land assessment is based on \$533,000 per acre, for a total land assessment of \$1,924,000.

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.

A computer printout from the 'Calgary On-line Store', The City of Calgary Tax information, was also presented. However, no one appeared able to clearly explain the entries on the printout, and no one was certain as to their exact meaning. 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.

The respondent offered eight 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 \$533,000 per acre.

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 \$1,970,000.

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



J. Zyzulka
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.*