

**CALGARY
ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

In the matter of a complaint filed with the Calgary Assessment Review Board pursuant to Part 11 of the *Municipal Government Act*, Chapter M-26, Section 460(4) of the Revised Statutes of Alberta 2000 (Act)

between:

Assessment MV Advisors Inc O/a Assessment Advisory Group, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***Board Chair, L. LOVEN
Board Member, P. PASK
Board Member, K. COLLIDGE***

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: 096022306

LOCATION ADDRESS: 5574 54 AV SE

HEARING NUMBER: 58369

ASSESSMENT: \$1,020,000

This complaint was heard on 15th day of July, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom #2.

Appeared on behalf of the Complainant:

- *Stephen Cobb – Representing Assessment Advisory Group, as agent for BFI Canada Inc.*

Appeared on behalf of the Respondent:

- *James Greer – Representing the City of Calgary*

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

The Board derives its authority to make this decision under Part 11 of the Act. No specific jurisdictional or procedural matters were raised during the outset of the hearing, and the Board proceeded to hear the merits of the complaint, as outlined below.

Property Description:

The property under complaint consists of a land only of parking lot development on the subject property. The property lies within the Starfield Industrial Park located in southeast Calgary.

Issues:

The Complainant raised the following matters in section 4 of the Complaint form: assessment amount.

In section 5 of the Complaint form, the Complainant requested an assessed value of \$400,000 and provided the reasons for Complaint as follows:

Assessed Value is incorrect:

1. The assessed value is not reflective of the property's market value; and
2. The assessed value is inequitable with comparable property assessments.

As of the date of this hearing, the above issues remained in dispute and the requested assessment submitted was \$719,831.

The Board considered the evidence of the Complainant regarding the following items:

- (a) The increase in assessment from \$437,000 in 2009 to \$1,020,000 in 2010;
- (b) The Assessment Summary Report as of December 31, 2009;
- (c) Amap showing the location of the subject property;
- (d) An aerial photograph of the subject property;
- (e) A photograph of the subject property;
- (f) Land sales of four comparable properties located at 10471-50 Street SE, 200, 8490-44 Street SE, 10550-48 Street SE, and 7210-110 Avenue SE; and
- (g) Reports providing details of the sales of the four comparable properties with maps showing the locations of the four comparable properties.

The Board then considered the evidence of the Respondent regarding the following items:

- (a) An introduction regarding legislative authority, relevant regulation, valuation methodology, sales comparison approach; proof of burden or onus, and summary of testimonial evidence to the sales approach;
- (b) An aerial photograph of the subject property;
- (c) Vacant land summary for the subject property;
- (d) Sales of comparable properties located at 4520-34A Street SE, 405-41 Avenue SE, 3820-32 Street NE, and 1125-42 Avenue SE;
- (e) Sales of 13 land only properties in the SE quadrant ranging in size from less than one acre to thirty acres;
- (f) Sales of 17 industrial lands in the Dufferin Industrial Park ranging in parcel size from less than one acres to 10 acres; and, a SE industrial zone map.

Complainant's Requested Value:

As revised in the Complainant Disclosure of Evidence: \$719,831

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

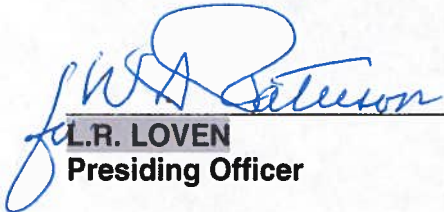
In view of the above considerations, the Board finds as follows:

- 1. The finds of the four comparable sales provided by the Complainant, all are unimproved lands, one has no road access and one maybe a non-arms-length transaction, and two appear to be unique in comparison to the subject property. Accordingly the Board can place little weight on these comparables.
- 2. The subject property appears to be part of a larger development, that is hard-surfaced and landscaped parking for BFI Industries.
- 3. The Board was not provided with sufficient evidence or argument from the Complainant to support the requested assessed value;
- 4. The Board finds that the four sales comparables provided by the Respondent to be reflective of the subject property in size, zoning and location, and therefore sufficient to not warrant the requested reduction;
- 5. The valuation method applied in this instance Sales Comparison Approach. The use of this approach to value is contextually allowed in the legislation. The Complainant did not advance any argument or evidence to support the contention that an error had been made in the application of the Sales Comparison Approach in preparing this assessment.

Board's Decision:

The assessment is confirmed at: \$1,020,000

DATED AT THE CITY OF CALGARY THIS 29 DAY OF July 2010.


L.R. LOVEN
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.*