

**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-26.1, Section 460(4).

between:

CVG Canadian Valuation Group Ltd.

and

The City Of Calgary, RESPONDENT

before:

R. Reimer, PRESIDING OFFICER

R. Glenn, MEMBER

K. Kelly, MEMBER

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: 141121202

LOCATION ADDRESS: 12700 Macleod Trail SE

HEARING NUMBER: 57239

ASSESSMENT: \$2,490,000

This complaint was heard on 15th day of July, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- *Troy Howell, Assessment Advisory Group*

Appeared on behalf of the Respondent:

- *Nicole Hannay, Assessor*

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

There was no objection to the composition of the Assessment Review Board (ARB).

There were no other procedural or jurisdictional matters raised.

Property Description:

The subject property is a funeral home consisting of 43,165 sq. ft of land, assessed at \$1,715,495, and an 8,222 sq. ft. building assessed at \$780,904. The property is located along Macleod Trail but does not have direct access from Macleod Trail. Access is from Lake Fraser Drive.

Issues:

The sole issue identified on the Assessment Review Board Complaint form is the amount of the assessment.

Complainant's Requested Value:

The Complainant requested a value of \$2,090,000.

Position of the Parties:

The Complainant's position was that the land value of the subject property should be the same as the land value of the next door property, located at 12725 Lake Fraser Drive SE. He supplied an Assessment Summary Report which showed the land on that property assessed at \$34 per sq. ft.

The Respondent submitted a chart with three comparable properties, all with assessed land values between \$38 and \$40 per sq. ft.

The Respondent stated that the next door property received a reduction in the assessment because it does not have physical access.

Reasons for Decision:

The subject property is comparable to the property next door. Both the subject property and the next door property have legal access from Lake Fraser Drive. The owner of the next door property has not developed the access to his property, and so does not have physical access, but that is by owner choice.

The Respondent's three comparables are located in areas of the city which are not near to the subject property. In the opinion of the ARB, they are not highly comparable to the subject property.

Board Decision:

The subject property is sufficiently similar to the next door property as to justify the same assessment. The ARB orders that the land assessment be lowered to \$34 per sq. ft. for a land value of \$1,467,610. This amount, when added to the building value of \$780,904, yields a total value of \$2,248,514, for an assessed value of \$2,240,000.

DATED AT THE CITY OF CALGARY THIS 16 DAY OF July 2010.



R. Reimer
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.*