

**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, Section 460(4).

**between:**

***Altus Group Ltd, COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***B. Horrocks, PRESIDING OFFICER***

***I. Fraser, MEMBER***

***A. Zindler, 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:

<b>ROLL NUMBER:</b>	<b>078072402</b>
<b>LOCATION ADDRESS:</b>	<b>3020 Ogden Rd. SE.</b>
<b>HEARING NUMBER:</b>	<b>56344</b>
<b>ASSESSMENT (2010):</b>	<b>\$433,500</b>

This complaint was heard on 22<sup>nd</sup> day of July, 2010 at the office of the Assessment Review Board located at Floor Number Four, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- *R. Worthington*                      *Altus Group*

Appeared on behalf of the Respondent:

- *D. Kozak*                              *City of Calgary*

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

There were no preliminary matters. The merit hearing proceeded.

**Property Description:**

The subject property is a 868 sq. ft. outbuilding on a 0.29 acre site in the Alyth/Bonneybrook community of Calgary. The outbuilding was constructed in 1920. There is 0.22786 acres of extra land.

**Issues/Ground for Appeal:**

- The Complainant originally identified 11 issues as grounds for appeal.
- At the outset of the hearing the Complainant advised the only remaining issue was "The parcel should be assessed as vacant land at \$500,000/acre."
- The Complainant requested an assessment of \$331,100.
- The Complainant submitted decision ARB 0639-2010-P (Exhibit 1) as evidence "that sales support an assessment of ±\$600,000 per acre.
- The Respondent acknowledged Exhibit #1.

**Board's Finding in Respect of Each Matter or Issue:**

- The Board accepted the land value as described in Exhibit #1 resulting in an assessment of \$331,100, calculated as follows:

Building footprint and improvement  
(\$433,638-\$239,253)                      = \$194,385  
Plus residual land value  
(0.22786 acre x \$600,000/acre) = \$136,716  
Total = \$331,101

**Board Decision:**

The revised assessment is \$331,100

DATED AT THE CITY OF CALGARY THIS 14 DAY OF August 2010.

  
B. Horrocks  
Presiding Officer

BH/sd

*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.*