

**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:

Assessment Advisory Group, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

T. Hudson, PRESIDING OFFICER

S. Rourke, MEMBER

D. Cochrane, 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:	124193905
LOCATION ADDRESS:	8500 HORTON Road SW
HEARING NUMBER:	58958
ASSESSMENT:	\$1,630,000

This complaint was heard on the 20 day of July, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- *Mr. Troy Howell*

Representing the Assessment Advisory Group

Appeared on behalf of the Respondent:

- *Mr. Eliseo Daltorio*

Representing the City of Calgary

Property Description:

The subject is a car wash zoned C-R3 and includes land and improvements assessed at \$1,630,000.00.

Issues / Grounds for Complaint:

The Complainant is requesting a reduction in the land value portion of the assessment only based on equity with comparable properties. The subject property land value is assessed at \$52 psf which is a discount of 25% from the base rate of \$69 psf for a negative shape influence. The Complainant requests a reduction in the base rate to \$24 psf and a 30% discount for a negative topography influence. The total assessment requested including land and improvements is \$450,042.00

Board Findings on the Issues:

Base Rate for Land Value

The base rate requested by the Complainant of \$24 per square foot is rejected as it is based on property zoned I-G versus the commercial zoning of the subject.

Discount (30%) for Topography

The subject property is not affected by negative topography based on the photographs presented by the Respondent

Board's Decision:

The assessment is confirmed at \$1,630,000.00

Reasons:

The comparable properties submitted by the Complainant are not similar to subject based on zoning and a negative topography influence on the site is not evident.

DATED AT THE CITY OF CALGARY THIS 5th DAY OF August 2010.



T. Hudson
Presiding Officer

TH/ms

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.*