

**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 the property assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

ROLL NUMBER:	200137099
LOCATION ADDRESS:	2015 Alyth Co. SE.
HEARING NUMBER:	56305
ASSESSMENT (2010):	\$1,260,000

This complaint was heard on 22nd 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 1.73 acre parcel of industrial land located in the Alyth/Bonnybrook community of SE. Calgary. The parcel is used for storage for Calgary Salvage Disposal Ltd.

Issues/Ground for Complaint:

The Complainant identified 7 issues as grounds for appeal but advised that the only outstanding issue was "the aggregate assessment per acre applied to the subject property does not reflect market value for assessment purposes and should be \$500,000/acre.

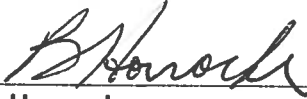
Board's Finding in Respect of Each Matter or Issue:

- The Complainant submitted ARB 0639/2010-P (Exhibit 1) which had previously established the rate for vacant industrial land as \pm \$600,000/acre in an adjacent subdivision.
- The Complainant argued that the subject should also receive a 25% reduction for irregular shape.
- The requested assessment would be:
 $1.73 \text{ acres} \times \$600,000/\text{acre} \times 0.75 = \$778,500$.
- The Respondent acknowledged ARB 0639/2010-P in establishing the vacant land rate and furthermore that the subject assessment for 2009 had been reduced by 25% for irregular shape.
- The Board finds agreement on the issue.

Board Decision:

The assessment is reduced to \$778,500.

DATED AT THE CITY OF CALGARY THIS 4 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.*