

**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:**

***CVG Canadian Valuation Group Ltd., COMPLAINANT***

**and**

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

**before:**

***B. Horrocks, PRESIDING OFFICER  
J. Rankin, 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:

<b>ROLL NUMBER:</b>	<b>074002304</b>
<b>LOCATION ADDRESS:</b>	<b>2602-52 St SE.</b>
<b>HEARING NUMBER:</b>	<b>57222</b>
<b>ASSESSMENT (2010):</b>	<b>\$1,140,000</b>

This complaint was heard on 9<sup>th</sup> day of July, 2010 at the office of the Assessment Review Board located at Floor Number three, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 12.

Appeared on behalf of the Complainant:

- T. Howell CVG Canadian Valuation Group Ltd.

Appeared on behalf of the Respondent:

- J. Lepine 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 5.60 acre parcel of land with an 8882 sq. ft. warehouse that was constructed in 1967. The subject is located in the Forest Lawn Industrial Community of Calgary.

**Issues/Ground for Complaint:**

The Assessment Review Board Complaint form contained 5 reasons for complaint. The Complainant advised that the only outstanding issue was the land value. The requested assessment was \$950,000 (\$160,000/acre land and \$56,361 for improvements).

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

- The Complainant provided one comparable located at 2704-52 St. SE. with an assessed "land" value of \$159,667/acre. The parcel is 9.67 acres, almost twice the size of the subject (5.60 acres).
- The Complainant provided 4 equity comparables that ranged in size from 1.96 acre to 7.64 acres with assessment rates from \$176,203/acre to \$599,476/acre.
- The Respondent provided a copy of order No. 25860 from the Public Utilities Board dated Dec. 30, 1961, wherein certain lands (including the subject) were annexed into the City. The Order, at paragraph (8) states "*any parcel of land containing less than twenty (20) acres shall be assessed and taxed as follows:*
  - a) *The land shall be assessed on the same level as it would have been had it remained in the Municipal District from which the lands were annexed*".
- The Respondent advised that the land value had been established by the MD of Rocky View at \$262,000/acre and subsequently reduced by 25% by the City; to account for the irregular shape.
- The Respondent provided evidence of a June 4<sup>th</sup>, 2009 sale of a 9.05 acre parcel in close proximity to the subject for \$265.292/acre.
- The Respondent provided further evidence that the 2010 assessment of a 4.53 acre vacant parcel at 285.221 Frontier Road is \$253,800/acre and noted that the city assessment of the subject is lower.
- The Board finds the sale in the M.D. of Rocky View at \$265,000/acre to be the best indicator of land value (same vicinity and similar size).


**Board Decision:**

The assessment is confirmed at \$1,140,000.

**Reasons for the Decision:**

The Respondent evidence is superior.

DATED AT THE CITY OF CALGARY THIS 3<sup>rd</sup> DAY OF August 2010.

  
B. Horrocks  
Presiding Officer

BH/kc

*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.*