

**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:**

***Colliers International Realty Advisors, COMPLAINANT***

**and**

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

**before:**

***R. Reimer, PRESIDING OFFICER***

***J. Kerrison, MEMBER***

***D. Pollard, 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: 144001500**

**LOCATION ADDRESS: 2555 Woodview Drive SW**

**HEARING NUMBER: 58692**

**ASSESSMENT: \$1,480,000**

This complaint was heard on 27th day of July, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- *Scott Meiklejohn, Colliers International Realty Advisors, Agent*

Appeared on behalf of the Respondent:

- *Eliseo D'Altorio, 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 vacant, paved parcel of land located in the community of Woodbine. The property previously contained a gas bar, which has been removed. The property is located on the southeast corner of the intersection of Woodglen Gate SW and Woodview DR. SW. Woodbine Shopping Centre is located directly southeast of the subject property.

**Issues:**

The Complainant had checked boxes 1 through 7 of section 4 on the Assessment Review Board Complaint Form. It had previously been determined that the Complainant had only provided sufficient information under section 5 of the Assessment Review Board Complaint Form for complaint number 3, an assessment amount. Accordingly, the ARB will only address that issue.

**Complainant's Requested Value:**

The Complainant requested an assessed value, on the Assessment Review Board Complaint Form, of \$370,000. The requested assessed value at the hearing was \$1,060,000.

**Position of the Parties:**

The Complainant submitted one sales comparison, also a former gas bar site, which had sold October 29, 2007 for \$950,000, or \$47.41/sq. ft. This property is located at 304 Canterbury DR SW and has a 2010 assessed value of \$975,000, or \$48.74/sq. ft. The Complainant contended that the comparable property is very similar to the subject property in that both are corner lots in similar type areas of the city, both zoned C-C1 and both have similar traffic volumes.

The Respondent submitted that properties zoned C-C1, 2 or 3 are assessed city wide at a standard rate. The rate is \$65/sq. ft for the first 20,000 sq. ft. and \$28/sq. ft for over 20,000 sq. ft. The Respondent contended that the subject property had been assessed using this formula, and, therefore, the assessment was fair and equitable.

The Respondent submitted two assessment comparables, both with an assessed value of \$65/sq.

ft. One of these was the same property that the Complainant had submitted as a sale comparable. The Respondent's position was that the comparable submitted by the Complainant benefited from a 30% reduction of its assessment because there was an environmental concern regarding the property. The Respondent did not submit documentation regarding the environmental concern.

**Board's Decision:**

The ARB finds a valid sale of a similar property is the best evidence placed before it. The sale of the comparable at 304 Canterbury DR SW, submitted by the Complainant, is such a sale. The ARB accepts that this property is very similar to the subject property and, therefore, the market value of the subject property should be very similar.

The Respondent contended that the comparable property had environmental concerns; however no documentation or other evidence was placed before the ARB. Both properties have a similar history and, therefore, it seems to the ARB, that the market would view both properties in a similar manner.

The ARB finds in favour of the Complainant. The assessment is ordered reduced to \$1,060,000.

DATED AT THE CITY OF CALGARY THIS 29 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.*