

**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:

562799 Alberta Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

T. Robert, PRESIDING OFFICER

P. Charuk, MEMBER

A. Blake, MEMBER

This is a complaint to the Calgary Assessment Review Board in respect of Property/Business assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

ROLL NUMBERS:	035166602 200447100 129137204
LOCATION ADDRESSES:	551 Northmount Dr NW 8250 Fairmount Dr SE 11032 Elbow Dr SW
HEARING NUMBERS:	56245 56239 56242
ASSESSMENTS:	\$1,360,000 \$1,830,000 \$1,700,000

This complaint was heard on the 23 day of July, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- *Mr. D. Olness, Complainant*

Appeared on behalf of the Respondent:

- *Mr. W. Ehler, Assessor*
- *Ms. B. Thompson, Assessor*

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

None.

Property Description:

The subject properties are car washes located in the northwest, southeast and southwest quadrants of the city of Calgary, consisting of the following lot and building sizes:

Roll Number	Location Address	Land	Building
035166602	551 Northmount Dr NW	12,379 sq. ft.	3,717 sq. ft.
200447100	8250 Fairmount Dr SE	18,972 sq. ft.	4,671 sq. ft.
129137204	11032 Elbow Dr SW	18,738 sq. ft.	4,348 sq. ft.

Issues:

The issue before the Board in all three complaints is equity.

Board Findings Respecting Each Issue:

The Complainant argues that comparable properties of different use, with the same zoning (permitted use) similar buildings are assessed substantially lower than the subjects. The Complainant put forward three comparables for each property under appeal (all three the same), indicating values much lower because they were valued via the income approach.

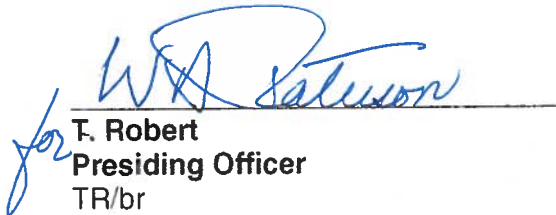
The Board does not dispute the market values derived for these properties and, in fact, has not been presented evidence from the Complainant in this regard. It has long been emphasised that equity must prevail, when similar properties are assessed. The Board is of the opinion that this is not the case in regard to the subject properties.

Board's Decision:

The Board reduces the subjects as follows:

Roll Number	Location Address	Original Assessment	Board Decision
035166602	551 Northmount Dr	\$1,368,424	\$668,000
200447100	8250 Fairmount Dr	\$1,836,500	\$1,024,000
129137204	11032 Elbow Dr SW	\$1,703,300	\$1,012,000

DATED AT THE CITY OF CALGARY THIS 4 DAY OF August 2010.


for **T. Robert**
Presiding Officer
TR/br

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.*