

**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:

Suncor Energy, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

T. Robert, PRESIDING OFFICER

A. Blake, MEMBER

P. Charuk, 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:	111000691
LOCATION ADDRESS:	7603 Macleod Tr. S.W.
HEARING NUMBER:	57193
ASSESSMENT (2010):	\$7,137,100

ROLL NUMBER:	123187700
LOCATION ADDRESS:	9288 Macleod Tr. S.E.
HEARING NUMBER:	57189
ASSESSMENT (2010):	\$3,070,000

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 11.

Appeared on behalf of the Complainant:

- *D. Wegner*
- *B. Matthews*

Appeared on behalf of the Respondent:

- *E. D'Altorio* *City of Calgary*
- *W. Ehler*

Preliminary Matter:

The Complainant put forward that this issue of equity has been before previous Boards in the past, and that in each the assessments have been reduced. The Complainant requested the Board to bring forward this issue to the Minister of Municipal Affairs under Section 476.1 of the Municipal Government Act.

Property Description and Background:

Issues: The issue submitted by the Complainant is one of equity. The subject properties have been assessed differently than adjoining and adjacent properties, resulting in higher assessment values. The subject properties have been valued on the Cost Approach to Value while other properties on Macleod Trail have been valued via the Income Approach, resulting in a lower value than the subjects.

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

The subject properties are not assessed equitably with similar properties in the same area.

Decision and Reasons:

The Complainant brought forward evidence that properties in the immediate vicinity of the subject property are assessed via the Income Approach to value, resulting in values much lower than the subject. The comparison at 7810 Macleod Trail, which is directly across the Macleod Trail from the subject, with a larger lot and building size, has an assessed total value of \$1,700,000 compared to the subject at \$7,130,000. Further, the subject at 9288 Macleod Trail, when compared to the property directly across Macleod Trail, indicates the subject assessed at \$3,070,000 compared to the assessment at 9619 Macleod Trail at \$1,160,000, with a larger lot and building size. These properties put forward are two of several comparable examples of the inequity which exists in the application of using different methods of valuation on similar properties.

The Respondent indicated that the subject properties were valued on the same basis as all owner occupied where no income information was available upon which to base an Income Approach to value. The Cost Approach was derived using a Costing Manual and adding the land value based on \$85 per square foot adjusted \pm for instances such as topography, etc.

The Board is of the opinion that the properties put forward by the Complainant are not equitably assessed with similar comparable properties within the immediate area. It has been very well established that equity must prevail when arriving at typical assessed values of comparable properties, regardless of the method by which they are calculated.

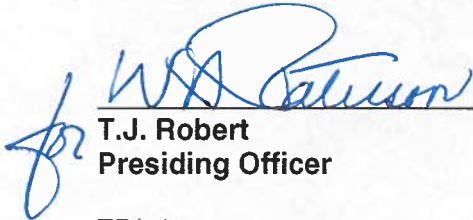
Board Decision:

The assessment is reduced as follows:

Roll #111000691 from \$7,137,300 to the requested amount of \$3,130,000

Roll #123187700 from \$3,070,708 to the requested amount of \$1,019,000

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


T.J. Robert
Presiding Officer

TR/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.*