

**CALGARY
ASSESSMENT REVIEW BOARD
REVISED 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:

S. Barry, PRESIDING OFFICER

J. Rankin, MEMBER

A. Zindler, MEMBER

This is a complaint to the Calgary Composite 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:	090059809
LOCATION ADDRESS:	3615 Mcleod Trail S.W. Calgary, Ab.
HEARING NUMBER:	56362
ASSESSMENT:	\$1,800,000

This complaint was heard on the 29th day of July, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- R. Hutchinson

Appeared on behalf of the Respondent:

- E. D'Altorio

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

No procedural or jurisdictional matters were raised.

Property Description:

The subject property is a 24,443 sq.ft. site (0.56 acre) located Macleod Trail S.W. south of 34 Avenue. The land use classification is commercial (C-COR2 f3.0 h30) and the current use is as an automobile sales dealership.

Issues:

1. Should the two buildings at the north end of the property be included in the total assessment?
2. Is the land assessed correctly at \$85 per square foot base rate and is the land assessment fair and equitable having regard to neighbouring assessments and area sales?

Complainant's Requested Value: \$1,000,000

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

The Complainant does not dispute the assessment of \$197,018 on the primary building except to note that there has been no allowance for GST. The two buildings under complaint are assessed by the Respondent at \$167,512 using Marshall & Swift after being depreciated by 80% of their value but prior to the removal of GST. The Complainant argues that the buildings have no water or sewer services and have no value and are not used in the car dealership business but house the personal vehicles of the owner. Moreover, the Assessment Review Board removed the properties from assessment in 2009. The Board agrees with the Respondent's position that the buildings existed as of December 31, 2009 and are being used and clearly have some value, at the very least as a storage facility. No evidence, however, was presented that would assist the Board in applying a rate as a storage facility nor is the Board able to determine if that rate would reduce the assessment by the same amount as Marshall & Swift's depreciation. The final assessment of the buildings is net of GST. All the buildings should be included in the assessment.

The Complainant objects to the land assessment derived from applying \$85/sq.ft. base rate to the land area and requests that a value of \$50/sq.ft. be applied.

An analysis of the Complainant's and Respondent's arguments on market value and equity relative to this property are contained in CARB Order 0984/2010-P and are not repeated in this Decision. The Board notes that the Respondent applied a 30% reduction to the property for topographical influences.

Board's Decision:

The Board has applied the Marshall and Swift rates contained in the Complainant's disclosure evidence for all three buildings and reduced the total by 5% to account for GST.

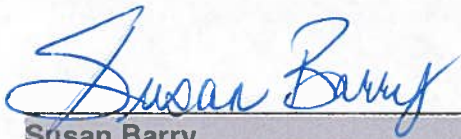
There is no market value or equity evidence that supports the requested value of \$50/sq.ft. There is no other evidence that would justify a change in the assessment having regard to s.467 of the Act. The Board applies a net reduction of 30% for topography to the base rate of \$85/sq.ft. pursuant to Order 0954-2010/P to achieve an assessed value of \$59.50 per sq.ft. for the premises.

Building is confirmed at \$347,171

The land is confirmed at \$1,454,358

The Total Assessment is 1,800,000

DATED AT THE CITY OF CALGARY THIS 22nd DAY OF SEPTEMBER 2010.



Susan Barry
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.*