

**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:

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:	090023706
LOCATION ADDRESS:	3911 Macleod Trail S.W. Calgary, Ab.
HEARING NUMBER:	59982
ASSESSMENT:	\$2,580,000

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 31,860 sq.ft. site (0.73 acre) located on the corner of Macleod Trail S.W. and 38 Avenue S.W. The land use classification is commercial (C-COR2 f3.0 h30) and the current use is as an automobile sales and service centre.

Issues:

1. There are inconsistencies between the Notice of Assessment and the Respondent's disclosure evidence.
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: \$1,593,000

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

1. The Parties agree that there is an inconsistency between the Respondent's disclosure evidence and the Notice of Assessment. The Parties agreed that the Total Assessment should be shown as per the Notice of Assessment, being \$2,580,000 which includes a building assessment of \$71,538.
2. 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 5% premium to the property for corner influences and discounted the assessment by 25% for topographical influences for a net reduction in the base rate calculation of 20%.

Board's Decision:

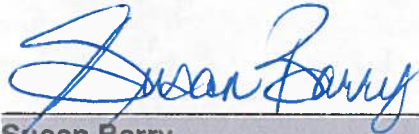
There is no market value or equity evidence that supports the requested value of \$50/sq.ft. There is no evidence with respect to the base rate that would justify a change in the assessment having regard to s.467 of the Act.

The Board applies a net reduction of 20% to the base rate of \$85/sq.ft. pursuant to Order 0984/2010-P to achieve an assessed value of \$68.00 per sq.ft. for the premises. The Board notes, however, that despite the Respondent's evidence at the hearing that the land was assessed at \$85 sq.ft. base rate, as acknowledged by the Complainant, that rate, reduced by 20% to \$68, does not result in the assessment contained in the Notice of Assessment. Since the Board is confirming the assessment based on the assigned value per square foot, it has no choice but to correct the assessment calculation. The assessment for the land will be calculated using \$68 per sq.ft. multiplied by an area of 31,860 sq.ft.

Building is confirmed at \$71,538
The land is amended to \$2,166,480

The Total Assessment is \$2,230,000

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.*