

**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-26.1, 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:

<b>ROLL NUMBER:</b>	<b>090059395</b>
<b>LOCATION ADDRESS:</b>	<b>3649 Macleod Trail S.W. Calgary, Ab.</b>
<b>HEARING NUMBER:</b>	<b>56347</b>
<b>ASSESSMENT:</b>	<b>\$2,460,000</b>

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 38,458 site (0.88 acre) located on the corner of Macleod Trail S.W. and Mission Road S.W. The land use classification is commercial (C-COR2 f3.0 h30) and the current use is as an automobile sales centre.

**Issues:**

1. What is the correct percentage of topography by which the base rate should be reduced?
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:** \$1,453,000

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

1. It was noted that there were two Assessment Summaries presented by the Respondent: one with a topography reduction of 25% and one at 12%. The Respondent noted that the standard reduction in the City is 30% but because of the variety of relief on Macleod Trail, the parcels are individually mapped resulting in 12% for the subject site. Because of the confusion of two documents, the Respondent requested that the Board use 25% and this was accepted by the Complainant.
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. 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 per sq.ft. for the premises.

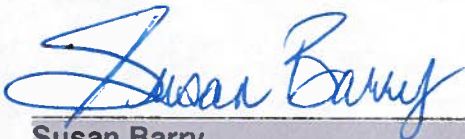
The Board notes that there is a calculation error in the Costed Approach Summary which would result in a lower land value assessment than would be achieved by multiplying the land area by the value per sq.ft. put into evidence by the Respondent. Since recalculating the land assessment would result in a higher assessment than provided in the Notice of Assessment and since the Complainant had no opportunity to speak to this issue, the Board will not recalculate the land assessment.

Building is confirmed at \$11,046

The land is confirmed at \$2,451,698

The Total Assessment is \$2,460,000

DATED AT THE CITY OF CALGARY THIS 22<sup>nd</sup> 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.*