

**CITY OF CALGARY
ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

In the matter of a complaint filed with the City of Calgary Assessment Review Board pursuant to Part 11 of the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta 2000 (the Act).

BETWEEN:

AEC International Inc., COMPLAINANT

and

The City Of Calgary, RESPONDENT

BEFORE:

J. Krysa, PRESIDING OFFICER

J. O'Hearn, MEMBER

D. Pollard, MEMBER

A hearing was convened on August 6, 2010 in Boardroom 10 at the office of the Assessment Review Board, located at 1212 - 31 Avenue NE, Calgary, Alberta 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:	075006858
LOCATION ADDRESS:	5105 Hubalta Road SE
HEARING NUMBER:	58588
ASSESSMENT:	\$1,050,000

PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

The subject property is a vacant, 43,708 sq.ft. parcel of Industrial – General land.

PART B: PROCEDURAL or JURISDICTIONAL MATTERS

There were no procedural or jurisdictional matters raised by either party.

PART C: MATTERS / ISSUES

The Complainant raised the following matters in section 4 of the complaint form:

3. an assessment amount

The Complainant set out 3 issues for complaint in Section 5 of the Complaint form, with a requested assessed value of \$440,000, however at the hearing the Complainant stated the following issue was in dispute:

Equity – The subject is inequitably assessed in relation to similar property.

The Complainant requested an assessment of \$940,000.

Issue: Equity – The subject is inequitably assessed in relation to similar property

The Complainant submitted the assessments of thirteen vacant land parcels in the Forest Lawn Industrial neighbourhood, and pointed out that the average assessment of the parcels less than 2 acres in size is \$940,000 per acre [C1 pg 35].

The Respondent advised the Board of the land valuation methodology applied in the preparation of the assessment of vacant industrial lands in the majority of the municipality, wherein the first acre is valued at \$1,050,000, and any additional land areas are assessed at \$300,000 per acre.

Decision:


The Board finds that the assessment is equitably assessed in relation to similar properties.

The Complainant's analysis was not found to be compelling, as the inclusion of properties greater than 1 acre in size would tend to decrease the "per acre" rate significantly, due to the land assessment methodology. The Board noted the average assessment of the Complainant's first three properties, which range in size from 0.96 to 1.06 acres, was \$1,030,000 per acre, which confirms that the subject property is equitably assessed.

PART D: FINAL DECISION

The 2010 property assessment is confirmed at \$1,050,000.

Dated at the City of Calgary in the Province of Alberta, this 10 day of September, 2010


J. Krysa
Presiding Officer

APPENDIX "A"**DOCUMENTS RECEIVED AND CONSIDERED BY THE ASSESSMENT REVIEW BOARD:**

NO.	ITEM
1.	Exhibit C1 Complainant's Brief
2.	Exhibit R1 Respondent's Brief
3.	Exhibit C2 Complainant's Appendices

APPENDIX 'B'**ORAL REPRESENTATIONS**

PERSON APPEARING	CAPACITY
1. B. Soulier	Representative of the Complainant
2. K. Gardiner	Representative of the Respondent

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.*