

**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:**

***Colliers International Realty Advisors, COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***R. Irwin PRESIDING OFFICER  
T. Usselman, MEMBER  
K. Farn, MEMBER***

This is a complaint to the Calgary 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: 117 008 706**

**LOCATION ADDRESS: 5326 – 72 Avenue S.E.**

**FILE NUMBER: 58849**

**ASSESSMENT: \$ 1,520,000**

This complaint was heard on the 21<sup>st</sup> day of July, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 1.

Appeared on behalf of the Complainant:

- *Mr. Uhryn*

Appeared on behalf of the Respondent:

- *R. Farkas, Assessor City of Calgary*

**Preliminary Matters:**

None. The merit meeting proceeded

**Property Description:**

The subject property is a McDonald's restaurant (4,050 sq ft) located at 5326 – 72 Avenue S.E. Calgary Alberta in the industrial community of Great Plains. The building was constructed in 2002 and is situated on a corner lot and assessed at \$1,520,000.

**Issues:**

The assessed value is incorrect

**Complainant's Requested Value:**

\$380,000

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

The Complainants evidence included 1 comparison property. The property was another McDonald's located at 4545 – 25 Street S.E. Calgary Alberta. The complainant stated that this property was assessed at a lower value yet was a comparable property.

The Respondent noted that the comparable was built three years earlier (1999) and is smaller at 3154 sq ft than the subject property of 4050 sq ft and the comparable was also cited as B+ quality while the subject property was A-.


The Respondent also stated that the comparable was assessed lower due to limited access which was illustrated by maps of the area.

Accordingly; the Board found there was insufficient evidence to support a change in the assessment.

**Board's Decision:**

The assessment is confirmed at \$1,520,000.

DATED AT THE CITY OF CALGARY THIS 20<sup>th</sup> DAY OF AUGUST 2010.

  
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R. Irwin  
Presiding Officer

RI/mc

CC: Owner

*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.*