

**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: 019125905**

**LOCATION ADDRESS: 5221 – Northland Dr. N.W.**

**FILE NUMBER: 58839**

**ASSESSMENT: \$ 1,490,000**

This complaint was heard on the 22<sup>nd</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:

- *D. Zhao, Assessor City of Calgary*
- *K. Turner, Assessor City of Calgary*

**Preliminary Matters:**

None. The merit hearing proceeded.

**Property Description:**

The subject property is a 3821 sq ft McDonald's restaurant located in the N.W. community of Brentwood. The building was constructed in 1975 and was renovated in 1990 and is assessed at \$1,490,000.

**Issues:**

As identified on the complaint form the matters of complaint are checked off in boxes 1 thru 7

- 1) The description of the property or business
- 2) The name or mailing address of an assessed person or taxpayer
- 3) An assessment amount
- 4) An assessment class
- 5) An assessment sub-class
- 6) The type of property
- 7) The type of improvement

**Complainant's Requested Value:**

\$1,330,000

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

During the hearing the only issue addressed by the Complainant was equity. The complainant's evidence included 2 comparables located at 8235 Bowridge Cres N.W. Calgary Alberta and 63 Crowfoot Way N.W. Calgary Alberta. The Complainant highlighted that their comparables were newer and yet assessed at a lower rate.

The Respondent also presented 2 comparables that of fast food locations (6820 4 Street N.W. - McDonald's and 4015 Centre Street - Tim Horton's) and illustrated that the subject property had a superior location and benefit of being adjacent to a regional mall.

**Board's Decision:**

The assessment is confirmed at \$1,490,000.

DATED AT THE CITY OF CALGARY THIS 17<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.*