

**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: 075173906**

**LOCATION ADDRESS: 4615 17 AVE SE**

**FILE NUMBER: 58845**

**ASSESSMENT: \$ 1,680,000**

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*
- *S. Turner, Assessor City of Calgary*

**Preliminary Matters:**

No issues arose and the merit hearing proceeded.

**Property Description:**

The subject is a 4,348 sq ft McDonalds Restaurant located at 4615 17 Av SE in the community of Forest Lawn. The building was constructed in 1973 and is assessed at \$1,680,000.

**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:**

\$1,520,000

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

The Complainant cited the age and inferior location of the subject property in relation to 5 comparables in their evidence. They also noted that the subject has been issued a development permit but improvements and renovations have not been completed.

The Respondent's evidence included 5 "2010 Withdrawals of Complaints" for McDonalds Restaurants and three SE Calgary comparables. The Complainant questioned whether the year of construction and the quality of construction were similar. The Respondent was unable to confirm further.

The Board found that the age and mid-block location of the subject were important points.

**Board's Decision:**

The Board reduces the assessment to \$1,520,000.

DATED AT THE CITY OF CALGARY THIS 17<sup>th</sup> DAY OF AUGUST 2010.



**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.*