

**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:

Cushman & Wakefield Property Tax Service, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R. Reimer, PRESIDING OFFICER

D. Julien, MEMBER

T. Usselman, 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: 112141403 & 112141502

LOCATION ADDRESS: 7048 & 7052 Farrell Rd SE

HEARING NUMBER: 57766 & 57788

ASSESSMENT: \$638,500 & \$764,500

This complaint was heard on 11th day of August, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- *Jan Goresht, Cushman & Wakefield Property Tax Services, Agent*

Appeared on behalf of the Respondent:

- *Marcus Berzins, Assessor*

Board's Decision in Respect of Procedural or Jurisdictional Matters:

There was no objection to the composition of the Assessment Review Board (ARB).

The ARB identified that the Respondent's disclosure had been due on July 27, 2010 and was not received until July 29, 2010. Accordingly, the Respondent's evidence was not allowed. The hearing proceeded on the basis that the Complainant would present his evidence and the Respondent would be restricted to questioning the Complainant and making a closing summation.

Property Description:

The subject properties are vacant lots located next door to each other. The lots are .61 and .73 acre respectively. They are located near the intersection of Blackfoot Trail and Glenmore Trail.

Issues:

The single issue identified on the Assessment Review Board Complaint Form, for both properties, was the amount of the assessment. During the hearing the Complainant specifically identified the per acre assessment as the issue under appeal.

Complainant's Requested Value:

The Complainant request a value of \$800,000/acre which would result in a value of \$488,000 for 7048 Farrell Rd SE and a value of \$584,000 for 7042 Farrell Rd SE.

Position of the Parties:

The Complainant submitted documentation of 22 sales of vacant land located in the South East quadrant of Calgary. These sales had all occurred between January 27, 2009 and December 23, 2009. Twelve had occurred after the valuation date of July 1, 2009. The size of the lots was between .43 acre and 9.093 acres. The value per acre of the sales was in a range of \$239,593 to \$1,483,720. The highest valued lot was the smallest at .43 acres. During the hearing it was revealed that this lot had a single family dwelling on it.

During questioning by the Respondent, it was revealed that 12 of the Complainant's comparables were subject to a Direct Control Bylaw, thus zoned differently than the subject properties. Only 3 of the comparables were similar in size to the subject property, with 19 being larger, some considerably. Two transactions were non-arms length sales and 1 was vendor financed which may or may not have affected the purchase price. It also became evident that most of the comparable properties were located in newly developing areas some distance from the subject properties.

Board's Decision:

The ARB finds that the Complainant has failed to provide comparable properties which are similar enough to the subject properties to demonstrate that the assessment is incorrect. The assessment is confirmed at \$638,500 & \$764,500 respectively.

DATED AT THE CITY OF CALGARY THIS 17 DAY OF August 2010.



R. Reimer
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.*