

**CALGARY  
COMPOSITE 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:**

***Assessment Advisory Group, COMPLAINANT***

**and**

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

**before:**

***J. Fleming, PRESIDING OFFICER***

***T. Usselman, MEMBER***

***D. Steele, 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:

<b>ROLL NUMBER:</b>	1.) 057227001 2.) 057263204
<b>LOCATION ADDRESS:</b>	1.) 112 15 Ave. N.W. 2.) 116 15 Ave. N.W.
<b>HEARING NUMBER:</b>	1.) 58829 2.) 58827
<b>ASSESSMENT:</b>	1.) \$641,000 2.) \$796,000

This complaint was heard on 16<sup>th</sup> day of August, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 12.

Appeared on behalf of the Complainant:

- *T. Howell; Assessment Advisory Group for the Complainant*

Appeared on behalf of the Respondent:

- *K. Haut; City of Calgary for Respondent*

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

There were no procedural or administrative matters raised.

**Property Description:**

The properties under complaint are two separate but contiguous parcels of land (for which the complaints were heard together) located just off Centre St. North. 112 15 Ave. N.W. is a 5,993 square foot site and 116 15 Ave. N.W. is a 7,442 square foot site. Both sites are unimproved and are zoned Commercial Corridor 1. The sites are used as parking lots. The properties are assessed on the comparable sales basis. In their Complaint application, the Complainant requested a value of \$50.00 per square foot, however in their disclosure brief, the request was amended to \$85.00 per square foot.

**Issues:**

1. What is the best evidence of value; sales of Residential land in proximity to the subject properties or land sales of similarly zoned property?
2. Are the assessed values inequitable with comparable property assessments?

**Complainant's Requested Value:** 1.) \$509,000  
2.) \$632,000

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

1. The best evidence of value is similarly zoned property of a similar size.
2. There was no equity evidence or arguments provided at the hearing and so no decision on equity could be made.

**Board's Decision:**

The appeal is denied and the assessment is confirmed at \$641,000 for 112 15 Ave. N.W. and \$796,000 for 116 15 Ave. N.W.

**REASONS:**

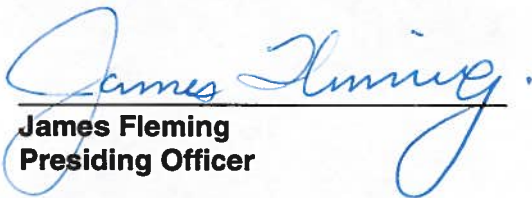
The Complainant introduced evidence to show that the assessment had increased by 225% on the

subject properties between 2009 and 2010 which he felt was excessive. In addition the Complainant introduced three properties in the northwest which he asserted were comparable although they all had multi-residential zoning. These properties had average values of \$85.00 per square foot which was the value requested by the Complainant.

The Respondent provided four comparable properties from around the City all of which had identical zoning to the subject. The Respondent represented that the values for Commercial Corridor land (average \$116.52 per square foot and median \$110.21 per square foot) were common throughout the City, and provided support for the \$107.00 per square foot assessment on the property. They further claimed that the Complainant had not met onus by only offering Residential land to support their claim.

In reviewing the sales of both parties, the Board placed greater weight on the evidence of the Respondent that similarly zoned land was the best evidence of value because the Respondent was able to highlight that the development opportunities were different for Residential properties. The Complainant was unable to justify with evidence and/or argument that multi-residential land traded on the same basis as Commercial Corridor land.

DATED AT THE CITY OF CALGARY THIS 23<sup>rd</sup> DAY OF AUGUST 2010.



James Fleming  
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.*