

**CALGARY
ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

In the matter of the complaint against the Property/Business assessment as provided by the *Municipal Government Act*, Chapter M-26.1, Section 460(4).

between:

Altus Group Limited, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

H. Kim, PRESIDING OFFICER

R. Roy, MEMBER

E. Reuther, MEMBER

This is a complaint to the Calgary Assessment Review Board in respect of Property assessments prepared by the Assessor of the City of Calgary and entered in the 2010 Assessment Roll as follows:

ROLL NUMBER:	101039709
LOCATION ADDRESSES:	515 60 Ave SE
HEARING NUMBERS:	57553
ASSESSMENTS:	\$1,170,000

This complaint was heard on the 17 day of August, 2010 at the office of the Assessment Review Board located at Floor Number Three, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- *Christine Van Staden*

Appeared on behalf of the Respondent:

- *Jarrett Young*
- *Todd Luchak*

Property Description:

The subject complaint is of a vacant parcel in the Manchester Industrial district in the central zone designated Industrial General (I-G). The parcel is 1.23 acres on the corner of 60 Ave and 4 St SE used for parking large trucks in conjunction with the building on the adjacent property. It is on a separate title and is assessed as land only, based on sales comparables, at \$1,050,000 for the first acre and \$300,000 for each additional acre or portion thereof, with a +5% corner influence applied.

Issues:

The Complainant identified a number of issues on the Complaint form, however, at the hearing, the only issue argued and considered was whether the assessment reflected market value.

Complainant's Requested Value: \$984,000 revised to \$762,500 at the hearing

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

The Complainant raised a preliminary matter with respect to certain pages of the Respondent's disclosure that was illegible. The Respondent stated that there had been problems related to size limitations for electronic submission of documents whereby some of the pages in documents sent by email were not received, but the sender and recipient were unaware that pages were missing. For that reason, this disclosure was sent by fax. The Complainant stated she was not asking for the pages to be excluded, only that this be noted for the record.

The Board observed that with fax submissions the sender would know whether the pages had been successfully transmitted, but not whether some pages transmitted illegibly. This and other reported problems with disclosure could be mitigated by examining the document immediately upon receipt and advising of any concerns with respect to legibility. Problems related to partial documents could be alleviated by advising on the cover sheet or email the number of total pages in the document. As there was no relief requested, there was no decision to be made.

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

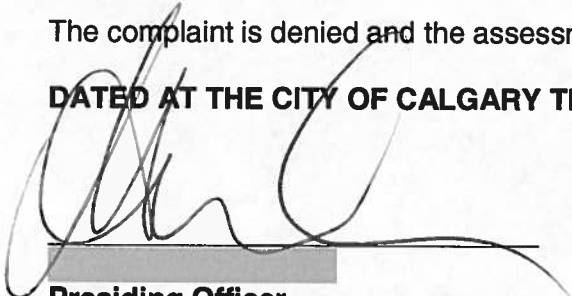
The presentation and arguments were essentially identical to that already decided by this Board in a complaint with the same parties heard the previous day. The only major difference is the 5% corner influence, which is generally applied to corner lots and was not argued.

Therefore, the Board makes the same decision for the same reasons as are set out in detail in ARB 1171/2010P.

Board's Decision:

The complaint is denied and the assessment is confirmed at \$1,170,000.

DATED AT THE CITY OF CALGARY THIS 25 DAY OF August 2010.



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.