

**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:

ROLL NUMBER: 200946192

LOCATION ADDRESS: 10 Copperstone St. S.E.

HEARING NUMBER: 58399

ASSESSMENT: \$2,090,000

This complaint was heard on 17 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:

- R. Farkas, 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 property is an unimproved parcel of land with an area of 43,595 square feet. The property is zoned Commercial Neighbourhood 2 (C-N2) and is on a corner lot, which the City says has a 5% impact on value (and which is not disputed by the Complainant). The property is assessed on the sales comparison approach to value.

Issues:

Did the Complainant meet onus?

Complainant's Requested Value: \$1,098,500

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

The Complainant did not meet onus and the assessment is confirmed at \$2,090,000.

REASONS:

The Complainant provided three equity comparables all located in the southeast. The zoning for all the comparables was industrial and the rate requested was \$24.00 per square foot, the value of the industrial comparables. In response to questions the Complainant advised those were the properties he had chosen to submit to establish the value.

The Respondent indicated the basis for the assessment at \$76.00 per square foot, showing the City wide rates for CN2 land that were used to calculate the value for properties with this zoning. They also indicated that the City believed the Complainant had not met onus.

The Board reviewed the evidence, and while accepting that the bar for meeting onus is quite low, the Complainant did not provide any evidence of value for commercial sites, nor did they present any evidence or argument for the Board to consider that showed the relationship between the land values for industrial land and commercially zoned land such as the subject. Perhaps more importantly, for an equity analysis to succeed, it is very important that the properties offered as comparable are similar to the subject. This is clearly not the case with the subject complaint. Accordingly the Board concludes that the Complainant did not meet onus.

DATED AT THE CITY OF CALGARY THIS 1st DAY OF SEPTEMBER 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.*