

**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:

Assessment Advisory Group, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***R. Irwin PRESIDING OFFICER
D. Cochrane, MEMBER***

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

ROLL NUMBER:	201065760
LOCATION ADDRESS:	4011 – Bonnybrook Road S.E. Calgary, Alberta
HEARING NUMBER:	58143
ASSESSMENT:	\$408,500

This complaint was heard on 6th day of August, 2010 at the office of the Assessment Review Board located at 4th Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- *T. Howell, Agent, Assessment Advisory Group*

Appeared on behalf of the Respondent:

- *D. Kozak, Assessor City of Calgary*

Preliminary Matters:

None. The merit meeting proceeded

Property Description:

The subject is a land only property type of 60 acres (26,080 sq.ft.) corner lot site with an I-R land use designation (Industrial – Redevelopment). It is located at 4011 – Bonnybrook Road S.E. in the community of Alyth/Bonnybrook and is assessed at \$408,500.

Issues:

Assessed value is incorrect

Complainant's Requested Value:

\$300,000

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

The Complainant is requesting a 25% reduction in the assessment due to shape. The evidence the Complainant presented included 1 comparable located at 9504 – Horton Road S.W. The property type was land and improvement, industrial and had a sub property use of IW0606 warehouse with internal office shop. The .28 acre site was located in the S.W. community of Haysboro.

The Respondent's evidence included 3 land only comparables with a land use of I-R located in S.E. Calgary. The Respondent noted that the assessor considers the shape affect of a property is subjective and may only be an issue if it affects the usability. The Respondent stated this is not an issue with the subject as there are numerous building locations on the site and good access.

Board's Decision:

The assessment is confirmed at \$408,500

DATED AT THE CITY OF CALGARY THIS 8 DAY OF September 2010.



R. Irwin
Presiding Officer

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.*