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, Section 460(4).

between:

COMPLAINANT, Assessment Advisory Group

and

RESPONDENT, The City Of Calgary

before:

R. Irwin PRESIDING OFFICER
D. Cochrane, MEMBER

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

ROLL NUMBER: 112141007

LOCATION ADDRESS: 6909 - Fairmont Drive S.E. Calgary, Alberta

HEARING NUMBER: 58305

ASSESSMENT: \$1,440,000

This complaint was heard on __6_ 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:

Troy Howell

Appeared on behalf of the Respondent:

- J. Young, Assessor City of Calgary
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Preliminary Matters:

None. The merit hearing proceeded

Property Description:

The subject is a 3.93 acre site (land only property) located in the community of Fairview at 6909 Fairmount Dr SE Calgary. The land use is I-G and it is assessed at \$1,410,000

<u>Issues:</u>

The complaint form indicates the following matters apply to the complaint: #3 – an assessment amount

Complainant's Requested Value:

The attachment that was included with assessment complaint form requests \$687,000 but this was revised in the complainants evidence package to \$685,785

Board Findings:

The Complainants evidence included aerial photographs and a schematic map to support the argument of restricted access and unique parcel shape. There was also a comparable properties Assessment Summary Report and "My Property" schematic of the site. This comparable property was located at 7107 Fairmont Dr SE.

The Respondent questioned the validity of the comparable property as it had a sub-property use of CM0201 Retail Store-Stand Alone..The Respondent provided a chart of comparable land only property and illustrated on the map that the subject property had a typical "flag shaped" property that was not very unique.

The Respondent also illustrated on a map that the property had good access being only blocks from Glenmore trail and Deerfoot Trail.

The board considered all the information presented including the access and shape issues and did not find compelling evidence that would warrant a reduction in the assessment.

Board's Decision:

The assessment is confirmed at \$1,440,000

DATED AT THE CITY OF CALGARY THIS 9 DAY OF September 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.