

**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:

Altus Group Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***Board Chair, J. Zezulka
Board Member 1, E. Reuther
Board Member 2, B. Jerchel***

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

ROLL NUMBER: 137042107

LOCATION ADDRESS: 4279 - 120 Ave. S.E., Calgary, Alberta

HEARING NUMBER: 59394

ASSESSMENT: \$3,810,000

This complaint was heard on the 11th day of August, 2010 at the office of the Assessment Review Board located at Boardroom 8, 3rd Floor, 1212 – 31 Avenue NE, Calgary, Alberta.

Appeared on behalf of the Complainant:

- *D. Mewha*

Appeared on behalf of the Respondent:

- *K. Gardiner*

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

Not Applicable

Property Description:

The property consists of a self storage facility on 1.51 acres situated in the South Bend District in South East Calgary.

Issues:

1. The assessed value of the land is in excess of its market value.

Complainant's Requested Value: \$3,550,000, based entirely on a reduction of \$266,117 in the land value. The land assessment is currently at \$1,202,317, and the Complainant is seeking a reduction to \$936,200. The building assessments are not under complaint.

Board's Findings:

The Complainant's request is based on a land rate of \$620,000 per acre overall, which is the land rate set by the City for the Dufferin industrial subdivision, about six blocks removed from the subject location. In support of his position, the Complainant presented five comparables on page 17 of his submission. Prices per acre ranged from \$560,694 to \$625,000. All of these sites are located in the Dufferin subdivision. In addition, the Complainant called the Board's attention to a recent ARB decision 0533/2010-P, in which a land assessment was reduced to a rate of \$620,000 per acre. However, this Board finds that the circumstances of that land is different and apart from the subject's, in that the land parcel is 0.45 acre long narrow strip approximately 40 feet wide by 900 feet. The limitations of that parcel are such as to render it not comparable to the subject. In addition, the Board is not convinced that the two areas are comparable. As such, the Board places little weight on this evidence.

The City's assessment is based on the South East Calgary land rate of \$1,050,000 for the first acre, and \$300,000 per acre for the balance of the site.

In support of the City's assessment, the City presented a number of land sales to demonstrate that land parcels under one acre sell for higher rates than larger parcels. They also offered four South East Calgary land sales, and 17 Dufferin land sales that add support to the City's position.

Board's Decision:

The Board finds insufficient evidence to demonstrate that the subject is being assessed in excess of its market value, or that it is being treated inequitably with similar properties.

The assessment is confirmed at \$3,810,000.

DATED AT THE CITY OF CALGARY THIS 10 DAY OF September 2010.



J. Zezulka
Presiding Officer

CC: Owner

List of Exhibits

C-1; Evidence submission of the Complainant
R-1; City of Calgary Assessment Brief

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.*