

**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:**

***Rickard Realty Advisors, COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***P. Irwin, PRESIDING OFFICER***

***K. Kelly, MEMBER***

***R. Kodak, MEMBER***

A hearing was convened on August 25<sup>th</sup>, 2010 in Boardroom 8 at the office of the Calgary Assessment Review Board, located at 1212 – 31 Avenue NE, Calgary, Alberta in respect of the Property/ Business assessment prepared by the assessor of the City of Calgary, and entered in the 2010 Assessment Roll as follows:

**ROLL NUMBER:** 032034308

**LOCATION ADDRESS:** 2421 39 AV NE

**HEARING NUMBER:** 57826

**ASSESSMENT:** \$2,120,000

**PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT**

The subject property is a vacant 1.52 acre (66,200 sf) parcel of land in northeast Calgary, located in the North Airways district. It is zoned as Commercial – Corridor 3 (C-COR3).

**PART B: PROCEDURAL OR JURISDICTIONAL MATTERS**

There were no objections to the composition of the Board, nor were there any jurisdictional matters.

**PART C: MATTERS/ ISSUES**

Is the land assessment in excess of its market value as of the July 1, 2009 valuation date ?

The Complainant provided an evidence package that included an executive summary noting that an assessment rate of \$32.02 per sf applied to the 66,200 sf property gave a total assessment of \$2,120,000. The rate requested was \$24.82 per sf which would give a total assessment of \$1,640,000. The complainant's package included information on four equity comparables (with values ranging from ~\$11 to ~\$19 per sf), maps, information on five sales comparables (values ranging from ~\$20 to ~\$24 per sf), a 2010 CARB decision, and miscellaneous other documents. Concern was expressed that the City was assessing by zoning instead of market and that the subject was zoned C-COR3, even though it was not located on a high traffic road. Indeed, the subject was on a road with a dead end cul-de-sac preventing access to and from Barlow Trail.

The Respondent provided an evidence package that included three equity comparables (values ranging from ~\$29 to ~\$37), zoning bylaw information for both Commercial Corridor and Industrial districts and other related information. Also provided was further information on the Complainant's comparables, indicating that they should be accorded limited weight for a number of reasons such as different zoning, significant lot size differences, datedness of sales, etc.

**Board's Findings and Reasons in Respect of Each Matter or Issue:**

After thorough review of all of the evidence provided, the Board considered that, although the Complainant's comparables were in the northeast quadrant, they weren't adequately comparable because of differences in size, zoning, etc. The board did recognize a locational disadvantage to the subject property and when reviewing the Respondent's data, noted a strong comparability to the property at 46 Hopewell Way, assessed at \$29 per sf. It was also on a cul-de-sac, had similar size, identical zoning and is located not far from the subject. The other two comparables (102 64 Av NE and 3705 Edmonton Trail NE) were further away from the subject and did not have access problems to the heavily travelled corridor. The Board finds that the subject property was assessed in excess of market value and therefore decided to apply the same \$29 per sf rate as the City's best comparable, 46 Hopewell Way, to the subject property to arrive at a revised assessment (\$29 per sf x 66,200 sf) of \$1,910,000.

**PART D: FINAL DECISION(S)**

The assessment is reduced to \$1,910,000.

**DATED AT THE CITY OF CALGARY THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2010.**



**P. Irwin**  
**Presiding Officer**

**APPENDIX "A" : ORAL REPRESENTATIONS**

<b><u>PERSON APPEARING</u></b>	<b><u>CAPACITY</u></b>
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<i>Brenda MacFarland</i>	<i>representing Rickard Realty Advisors Inc.</i>
<i>Scott Powell</i>	<i>Assessor, City of Calgary</i>

**APPENDIX "B"**

**DOCUMENTS RECEIVED BY THE ASSESSMENT REVIEW BOARD**

Document C – 1	Complainant's Brief (considered)
Document R – 1	Respondent's Brief (considered)

*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.*