

**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:

COMPLAINANT, Canadian Valuation Group Ltd.

and

RESPONDENT, The City Of Calgary

before:

R. Irwin PRESIDING OFFICER

H. Ang, MEMBER

D Julien, 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: 095 001 319

LOCATION ADDRESS: 3640 – 52 Street S.E. Calgary, Alberta

HEARING NUMBER: 57225

ASSESSMENT: \$1,140,000

This complaint was heard on 7 day of September, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- T. Howell *Canadian Valuation Group Ltd.*

Appeared on behalf of the Respondent:

- J. Sembrat, *Assessor City of Calgary*

Preliminary Matters:

None. The merit meeting proceeded

Property Description:

The subject property is land only (1.73 acres) located in Forest Lawn Industrial area at 3640 – 52 Street S.E. Calgary, Alberta. The property is assessed at \$1,140,000

Issues:

Assessed Rate

Complainant's Requested Value:

The request on the complaint form was \$950,000. This was revised to \$855,000 in the evidence and at the hearing.

Board's Findings:

The Complainant presented evidence outlining the City Industrial rates and percentage changes attributed to influences. The request was to consider a 25% reduction due to partial servicing.


The Complainant was unable to describe what degree of partial servicing applied to the subject property.

The Respondent noted that there was a revised assessment that reflected \$16.84 per Sq. Ft. of \$1,269,000 with a -25% reduction for access, that resulted in a \$12.63 Sq Ft. rate and a new assessment of \$951,750 .

Board's Decision:

The Board accepted the adjusted assessment and the assessment is confirmed at \$951,750

DATED AT THE CITY OF CALGARY THIS 18th DAY OF OCTOBER 2010.



R. Irwin
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.*