

**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:**

***899847 Alberta Ltd, COMPLAINANT***

**and**

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

**before:**

***R. Mowbrey, PRESIDING OFFICER***

***A. Wong, 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:

<b>ROLL NUMBER:</b>	<b>027122506</b>
<b>LOCATION ADDRESS:</b>	<b>4850 Westwinds Drive NE</b>
<b>HEARING NUMBER:</b>	<b>55889</b>
<b>ASSESSMENT:</b>	<b>\$1,490,000</b>

This complaint was heard on 21<sup>st</sup> day of September, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- T. Howell      Assessment Advisory Group

Appeared on behalf of the Respondent:

- S. Powell      Assessor, City of Calgary

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

There were no procedural or jurisdictional matters. Upon questioning of the parties by the Presiding Officer, the parties indicated they had no problem with the composition of the panel. In addition, the panel members indicated they had no bias on this file.

A preliminary issue was raised by the Respondent that indicated the Complainant had not met the required time frame when returning the Rebuttal evidence. The Respondent indicated the rebuttal evidence was one day late. The Board recessed, deliberated and rendered a decision. The decision was to allow the rebuttal evidence of the Complainant.

**Property Description:**

The subject property is 0.52 acres of vacant land only. (22,605 SF). The land use code is C-N2 and the property use is CM. The assessment of the property is \$1,490,000.

**Issues:**

What is the market value of the subject property?

**Complainant's Requested Value:**

\$783,000.

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

What is the market value of the subject property?

The Complainant presented evidence to the Board outlining three comparables to the subject property. The first sale was the sale of the subject property in October 2009 for \$900,000. The second comparable property is a listing with a listing date of October 28<sup>th</sup>, 2009 at the price of \$875,000. The third comparable is a listing, with a date of November 14<sup>th</sup>, 2009 at a price of \$1,700,000. (Exhibit C-1 page 1). The Complainant stated that comparables two and three were in the same area as the subject property. The Complainant provided rebuttal evidence in response to the City's page 15, R-1. The Complainant stated that it was difficult to find land sales comparables in the area.

The Respondent presented equity evidence to the Board regarding the Complainant's vacant land comparables to the subject property. The two comparables were similar in terms of size, zoning and competition. The vacant land assessed rate was \$70 PSF for the subject property and \$76 PSF for the two comparables. (Exhibit R-1 page 14). The Respondent advised the Board that the Complainant's comparables were listings and not sales. The Respondent noted there tended to be a big difference between listings and sales. The subject property's sale was post facto by nearly four months.

The Respondent provided the Board with an equity chart that showed the diminishing returns on the value of the land. The larger parcels sold for a smaller TASPPSF (Time adjusted selling price per square foot). The smaller parcels sold for a higher TASPPSF. (Exhibit R-1 page 15).

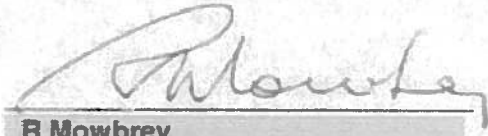
The Board was not persuaded by the Complainant's evidence. The subject property's sale was post facto and the comparables were listings and not sales. The Board was persuaded by the Respondent's analysis of the three comparables that the Complainant brought forth. The assessed value of \$70 PSF appears to compare favourably with the top two comparables on page 16, R-1.

The Complainant did not give sufficient and compelling reasons to shift the burden of proof.

**Board's Decision:**

The Board's decision is to confirm the assessment of \$1,490,000.

DATED AT THE CITY OF CALGARY THIS 28<sup>th</sup> DAY OF September 2010.



**R. Mowbrey**  
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.

*Exhibits*

- C-1 Evidence package of the Complainant (6 pages).*
- C-2 Rebuttal evidence package of the Complainant (8 pages).*
- R-1 Evidence package of the Respondent (37 pages).*