

**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, Altus 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: 068 136 308

LOCATION ADDRESS: 204 – 13 Avenue S.W. Calgary, Alberta

HEARING NUMBER: 58772

ASSESSMENT: \$774,500

This complaint was heard on the 10th 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:

- B. Neeson, *Altus Group Ltd.*

Appeared on behalf of the Respondent:

- D. Grandbois, *Assessor City of Calgary*

Preliminary Matters:

None. The merit hearing proceeded

Property Description:

The subject is a 3604 sq.ft. surface parking site located at 204 – 13 Avenue S.W. Calgary, Alberta. The property is assessed at \$774,500 as land only.

Issues:

The issues identified on the complaint form were
#3 an Assessment Amount,
#4 an Assessment Class.

Complainant's Requested Value:

The requested value was \$580,000 on the attachment included with the complaint form. This was revised to \$630,700 in the evidence and at the hearing.

Board's Findings:

The Complainant requested the assessment be reduced from \$215.00 sq.ft. to \$175.00 based on comparable land sales evidence that was presented in the submission. This included Realnet ICI Land Transactions and copies of Land Title Certificates and Corporation and Non-Profit Searches.

The Respondent questioned the Complainants' comparables noting

- 105 – 10 Avenue sale had occurred 26 months prior to valuation date
- 935 – 12 Avenue It was a transaction between the Calgary Board of Education and the City of Calgary.
- 905 – 12 Avenue was a sale between CBE and the Developer building.

The Calgary Board of Education's new offices.

- 816 – 13 Avenue was Multi-Res zoning
- 917 – 10 Avenue was sold for 50% interest in the property
- 1401 – 9 Avenue was contaminated, abutting the tracks and was a downtown parcel that will be used for the west LRT expansion

The Respondent also provided a list of comparables that supported the \$215.00 land rate as well as numerous past Board decisions that confirmed this rate.

Board's Decision:

The assessment is confirmed at \$774,500

DATED AT THE CITY OF CALGARY THIS 20th 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.*