

**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:

F. Wesseling, PRESIDING OFFICER

I. Zacharopoulos, MEMBER

A. Wong, 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: 201098423

LOCATION ADDRESS: 203-11 Ave SW

HEARING NUMBER: 59182

ASSESSMENT: \$1,340,000.00

This complaint was heard on 1st day of October, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- *B. Neeson*

Appeared on behalf of the Respondent:

- *D. Lidgren*

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

N/A

Property Description: The subject property is located on the south west corner of the intersection of 1st Street and 11 Ave SW. The property is vacant and is improved to be used as a parking lot. The area for the subject parcel is 5936 square feet. The City of Calgary Land Use Bylaw classifies the land centre City Mixed Use District.

Issues: The complainant raised the following matters in Section 4 of the Assessment Complaint form: Assessment amount and Assessment class.

Presentations of the complainant and respondent were limited to:

- Assessment overstated in relation to comparable properties.

Complainant's Requested Value: \$1,139,000.00

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

Complainant's position: The Complainant determined that the assessed base rate of \$ 215.00 per sq. ft. plus a positive 5 % corner lot influence adjustment is too aggressive based on market evidence and that a rate of \$192.00 per square foot is more appropriate. In support of that position the Complainant presented land sales information on 9 properties. These properties were all located in the beltline and downtown. The sales data showed a range of \$118-\$264 per square foot with a medium of \$ 179.00. The parcel sizes of the comparable sale properties were considerable bigger. The Complainant requested a 15% reduction as the utility of the parcel is compromised due to its size and proximity to other buildings.

Respondent's Position: The Respondent reviewed how the assessment was arrived at and in support of its position provided equity and sales information. The Respondent's data support the assessed rate of \$215.00 and refutes the Complainant's comparables. It is the Respondent's position that while the parcel is small, it is developable.

Board's Decision: Upon reviewing the verbal and written evidence provided by the parties, the Board considers that the Complainant failed to demonstrate that the assessment was incorrect. The Board confirms the assessment at \$1,340,000.00

Reasons for the Decision: The Board found that the Complainant brought forward insufficient market evidence to support a change of assessment. In addition, the Complainant did not provide compelling evidence to establish that the utility of the parcel was affected due to its size and location.

DATED AT THE CITY OF CALGARY THIS 4 DAY OF November 2010.


F. Wesseling
Presiding Officer

The Board was presented with the following submissions:

Complainant: C1 Evidence Submission of the Complainant to the Assessment Review Board prepared by Altus Group Limited.

Respondent: R1 Assessment Brief prepared by City of Calgary Assessment Business Unit.

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.*