

**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

D. Julien, MEMBER

H. Ang, 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:

HEARING NUMBER	ROLL NUMBER	ADDRESS	CURRENT ASSESSMENT
59032	200608446	123 – 11 Ave S.E.	\$2250000
58766	068129097	122 – 12 Ave S.E.	\$1500000
59027	200546075	1119 1 Street S.E.	\$6320000
58767	068129501	114 – 12 Ave S.E.	\$3750000
58768	068129600	108 – 12 Ave S.E.	\$1500000
58770	068129709	102 – 12 Ave S.E.	\$2240000
59057	200608453	121 – 11 Ave S.E.	\$1500000
59059	200608461	117 – 11 Ave S.E.	\$1500000
59061	200608479	113 – 11 Ave S.E.	\$1500000
58765	068128909	103 – 11 Ave S.E.	\$3940000

This complaint was heard on 9 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 Complainant*

Appeared on behalf of the Respondent:

- D. Grandbois, *Assessor City of Calgary*

Preliminary Matters:

Both parties agreed to present evidence for Hearing 58765 and requested all evidence be applied to the following.

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59032	200608446	123 – 11 Ave S.E.
58766	068129097	122 – 12 Ave S.E.
59027	200546075	1119 1 Street S.E.
58767	068129501	114 – 12 Ave S.E.
58768	068129600	108 – 12 Ave S.E.
58770	068129709	102 – 12 Ave S.E.
59057	200608453	121 – 11 Ave S.E.
59059	200608461	117 – 11 Ave S.E.
59061	200608479	113 – 11 Ave S.E.
58765	068128909	103 – 11 Ave S.E.

Property Description:

The subject property is vacant land located at 103 11 Ave SE Calgary. The other 9 properties are vacant land parcels adjacent to the subject property. This site was known as the old Co-op Grocery Store site and in total includes 10 separate titles with 10 separate roll numbers owned by one owner.

Issues:

Market value

Complainant's Requested Value:

Reduce assessment from \$215 to \$175 per square foot

ROLL NUMBER	COMPLAINT FORM REQUEST	REVISED REQUEST
200608446	\$1830000	\$1574000
068129097	\$1220000	\$1049000
200546075	\$4870000	\$4200000
068129501	\$3060000	\$2620000
068129600	\$1220000	\$1046000
068129709	\$1740000	\$1494000
200608453	\$1220000	\$1047000
200608461	\$1220000	\$1047000
200608479	\$1220000	\$1049000
068128909	\$3050000	\$2748000

Board's Findings:

The Complainants' evidence includes a request to review the notices and records showing that these 10 properties are assessed as vacant land with a base rate of \$215.00 per square foot. The Complainant also presented documents regarding the economics of scale argument for these parcels and to focus on how they always sell as one parcel. Further the 2008 assessment was 30% lower due to the large size.

The Respondent's argument concluded that the Complainant did not present any evidence that each parcel cannot be sold separately. The Respondent also presented evidence indicating \$215 per square foot is a consistent rate applied to all land in the market area.

The Board agreed that the following sections of the MGA applied to this hearing

- Section 285 Each municipality must prepare annually an assessment for each property in the municipality...
- Section 284(1)(r) "property" means (i) a parcel of land
- Section 1(1)(v) "parcel of land" means (i) where there has been a subdivision, any lot or block shown on a plan of subdivision that has been registered in a land titles office;

The Board agreed that each parcel should be assessed separately.

Board's Decision:

The Board confirms the assessment as follows:

ROLL NUMBER	ADDRESS	CONFIRMED ASSESSMENT
200608446	123 – 11 Ave S.E.	\$2250000
068129097	122 – 12 Ave S.E.	\$1500000
200546075	1119 – 1 Street S.E.	\$6320000
068129501	114 – 12 Ave S.E.	\$3750000
068129600	108 – 12 Ave S.E.	\$1500000
068129709	102 – 12 Ave S.E.	\$2240000
200608453	121 – 11 Ave S.E.	\$1500000
200608461	117 – 11 Ave S.E.	\$1500000
200608479	113 – 11 Ave S.E.	\$1500000
068128909	103 – 11 Ave S.E.	\$3940000

DATED AT THE CITY OF CALGARY THIS 7th DAY OF OCTOBER 2010.



R. Irwin
Presiding Officer

CC: Owner

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.*