

**CALGARY
COMPOSITE ASSESSMENT REVIEW BOARD (CARB)
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:

Cushman & Wakefield Property Tax Services, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

P. Irwin, PRESIDING OFFICER

M. Grace, MEMBER

R. Deschaine, MEMBER

A hearing was convened on October 7th, 2010 in Boardroom 9 at the office of the Calgary Assessment Review Board, located at 1212 – 31 Avenue NE, Calgary, Alberta in respect of the Property assessment prepared by the assessor of the City of Calgary, and entered in the 2010 Assessment Roll as follows:

| | |
|--------------------------|----------------------|
| ROLL NUMBER: | 067117101 |
| LOCATION ADDRESS: | 1301 12 AV SW |
| HEARING NUMBER: | 57779 |
| ASSESSMENT: | \$2,630,000 |

PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

The subject property is a 9,764 square foot (sf) parcel of land in southwest Calgary, located in the BL4 part of the Beltline District. This is a commercial property with a Centre City Multi-Residential High Rise Support Commercial District (CC-MHX) Land Use Designation (LUD). This corner lot property is currently used as an automotive services establishment.

PART B: PROCEDURAL OR JURISDICTIONAL MATTERS

There were no objections to the composition of the Board, nor were there any jurisdictional matters.

PART C: MATTERS/ ISSUES

Is the assessment in excess of its market value as of the July 1, 2009 valuation date ?

The Complainant provided the Board with a disclosure of evidence package (C-1). He stated that the subject property is the Meineke Car Care Centre and is located on a corner lot on 12th Avenue SW. The land and improvements are assessed on the sales comparison approach to valuation. He said the assessment is inequitable and directed the Board to a table listing nine equity comparables in the vicinity, with values ranging between ~\$159 to ~\$215, all lower than the subject's assessment of ~\$270 per sf. He argued that the subject should be assessed as commercial land and requested an assessment of \$2,183,553, based on a value of \$225 per sf.

The Respondent also provided the Board with a disclosure of evidence package (R-1). He reviewed an Assessment Explanation Supplement spreadsheet showing that the assessment was calculated on the basis of \$270 per sf applied to the area of 9,764 sf, to arrive at a Base Land Value of \$2,636,280. He then drew to the Board's attention a section of the City's Land Use Bylaw to provide information about the purpose of the CC-MHX LUD. The Respondent noted a table of twenty-eight equity comparables (all in the BL4 part of the Beltline) and noted that they had either a CC-MHX/CC-MH zoning or a DC zoning. Each comparable had an assessment of \$270 per sf. The Respondent also provided a table of five multi-residential land sales in the Beltline in 2008 and 2009. These were actually houses used as offices, i.e. they were holding properties. The sale prices per sf ranged from \$196 to \$313, with a median of \$269 that supported the 2010 assessed value of \$270

The Respondent then highlighted some key differences in the Complainant's comparables such as all being commercially zoned and some were located outside the Beltline area.

Board's Findings and Reasons in Respect of Each Matter or Issue:

The Board gave very little weight to the Complainant's equity comparables because they either had a different zoning (i.e. commercial and therefore not the same class as the subject) or were from a community that was not similar to the subject's community. The Board finds that, in the absence of evidence to the contrary, the assessment was fair and equitable.

PART D: FINAL DECISION(S)

The 2010 assessment is confirmed, at \$2,630,000.

DATED AT THE CITY OF CALGARY THIS 29th DAY OF OCTOBER 2010.



P. Irwin
Presiding Officer

APPENDIX "A" : ORAL REPRESENTATIONS

| <u>PERSON APPEARING</u> | <u>CAPACITY</u> |
|--------------------------------|------------------------|
|--------------------------------|------------------------|

| | |
|-----------------------|--|
| <i>Jan Goresht</i> | <i>Cushman & Wakefield Property Tax Services</i> |
| <i>Daniel Lidgren</i> | <i>Assessor, City of Calgary</i> |

APPENDIX "B" : DOCUMENTS RECEIVED BY THE ASSESSMENT REVIEW BOARD

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|----------------|---------------------------------|
| Document C – 1 | Complaint Brief (considered) |
| Document R – 1 | Respondent's Brief (considered) |

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.*