

**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 7<sup>th</sup>, 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:

<b>ROLL NUMBER:</b>	<b>081200909</b>
<b>LOCATION ADDRESS:</b>	<b>2127 33 AV SW</b>
<b>HEARING NUMBER:</b>	<b>57757</b>
<b>ASSESSMENT:</b>	<b>\$1,090,000</b>

**PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT**

The subject property is a 8,904 square foot (sf) parcel of land located in the Marda Loop area of the South Calgary Community. This is a commercial property with a Commercial – Corridor 1 District (C-COR 1) Land Use Designation (LUD). This narrow interior lot is currently used as a parking lot. The land was assessed by using a sales approach to market valuation.

**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 described the subject property as being a vacant interior lot used for parking purposes, but the lot is not wide enough for vehicles on both sides of the drive-through to nose in. It has frontage on both 33<sup>rd</sup> Avenue and 34<sup>th</sup> Avenue. The adjacent properties have improvements on them. A table of data on eight other nearby properties on 33<sup>rd</sup> Avenue showed assessments ranging from ~\$52 per sf to ~\$189 per sf on four of the comparables. The Complainant then reviewed information in the evidence package on the eight comparables. The next door property, for example, is 35,748 sf and has an assessment of \$52.31 per sf. The Complainant's comparables were zoned either C-COR 1 or C-COR 2. The table showed an assessment of \$122.42 per sf for the subject property and the requested assessment was \$77.98 per sf, based on the value used for the property at 2040 - 33<sup>rd</sup> Avenue.

The Respondent also provided the Board with a disclosure of evidence package (R-1). It included a table of three small vacant land sales, each zoned C-COR. These had time adjusted sale prices that ranged from ~\$107 per sf to ~\$165 per sf. A page in the package stated that C-COR vacant land parcels have been assessed on the basis of one rate for the first 10,000 square feet and a considerably lower rate for the remaining square feet.

The Complainant noted that none of the Respondent's sales comparables were in the SW quadrant of the City.

The Respondent then highlighted some key differences in the Complainant's comparables:

- Seven out of eight of the properties had improvements on them;
- The property at 2123 33 Ave is much larger (35,748 sf) compared to the subject;
- The property at 2015 33 Ave, also improved, is an office conversion; and
- The only purely vacant property, at 2040 33 Ave, is more than double the size of the subject.

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

After a thorough review of all of the evidence and testimony, the Board finds that this complaint comes down to an equity argument. The Board finds that the Respondent's sales comparables support the assessment. With respect to the Complainant's comparables, they were accorded less weight because the Board finds them to be not sufficiently similar to the subject property.

**PART D: FINAL DECISION(S)**

The 2010 assessment is confirmed, at \$1,090,000.

DATED AT THE CITY OF CALGARY THIS 01 DAY OF November 2010.

  
P. Irwin, Presiding Officer

**APPENDIX "A" : ORAL REPRESENTATIONS**

**PERSON APPEARING                      CAPACITY**

Jan Goresht	Cushman & Wakefield Property Tax Services
Erin Currie	Assessor, City of Calgary

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

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.*