

**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:**

***D. Sanduga, PRESIDING OFFICER***

***S. Rourke , MEMBER***

***J. Rankin , 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: 101017200**

**LOCATION ADDRESS: 223 – 53 AV SE**

**HEARING NUMBER: 58951**

**ASSESSMENT: \$1,350,000**

This complaint was heard on 8 day of October, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- *C. Van Staden*

Appeared on behalf of the Respondent:

- *E. D'Altorio*

**Property Description:**

The subject property is a vacant land parcel located at 223- 53 AV SE in Manchester Industrial, zoned as C-COR 3 and comprising 23,171 sq. ft.

**Issues:**

- 1- Is the subject property equitably assessed with improved sites in the central region?
- 2- Is the rate used for the subject in excess of its market value?

**Complainant's Requested Value:**

\$810,500

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

The best evidence of value is similarity zoned property where the valuation has been completed using the same method for comparables as for the subject

**Is the subject property equitably assessed with improved sites in the central region?  
Is the rate used for the subject in excess of its market value?**

The Complainant provided equity comparables noting that similar properties are being valued with improvement , whereas the subject property is a vacant land ( C1 pages 17 – 22).

The Complainant further provided excerpts from an appraisal completed for a SE Calgary client who is located on C-Cor 3 lands has been used to show the changes in value due to the land use designation (C1 – pages 78 and 79).

On page C1-17, the Complainant submitted 2 equity comparables indicating 2010 assessment rate per square feet of \$57.

On pages C1-18–23, the Complainant submitted a list of equity comparables on similar properties and location noting assessment range from \$26 – \$60 per square feet.

On pages C1, 26,29,32,35,38,41,44, and 48, The Complainant submitted 2010 assessment summary reports indicating that these properties are being assessed using income to value approach and the assessment based on land value only ranging from \$32.87 to \$60.23 per square feet.

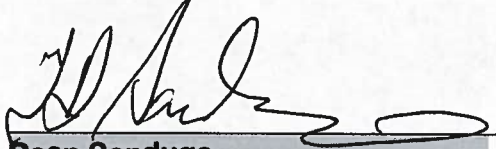
The Respondent provided land sale information, commercial land rates and C-COR zoned large parcels of land that are largely superior in location to the subject. (R1 page 14).

The Board is persuaded by the Complainant's equity comparables.

**Board's Decision:**

The 2010 assessment on the subject property is reduced to \$ 926,500.

DATED AT THE CITY OF CALGARY THIS 27<sup>th</sup> DAY OF October 2010.



**Dean Sanduga**  
**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.*