

**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:

Colliers International Realty Advisors, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

F. Wesseling, PRESIDING OFFICER

C. McEwan, MEMBER

D. Steele, 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: 162046205

LOCATION ADDRESS: 222 Greenbriar Place NW

HEARING NUMBER: 57212

ASSESSMENT: \$1,680,000.00

This complaint was heard on 15th day of October, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- *D. Porteous*

Appeared on behalf of the Respondent:

- *T. Johnson*

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

N/A

Property Description: The subject property is located immediately to the North of the Trans Canada Highway and Canada Olympic Park. The property contains 2.58 acres of vacant land. The parcels at this location are part of the re-subdivision of the former Bowness Golf Course which was annexed into the City in the late seventies. The property is designated Direct Control (DC) under the City of Calgary Land Use Bylaw

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: \$ 320,000.00

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

Complainant's Position: The Board was provided a history of the parcel as well as equity comparables were provided. The comparables consisted of City owned MR (Municipal Reserve) and ER (Environmental Reserve) lands in the same subdivision. The limitations to developing these lands were outlined including servicing, access and topographic constraints. No market or equity data were provided for consideration.

Respondent's Position: The City provided information on ASP (Area Structure Plan) in place as well as the zoning of the property. The position of respondent was that onus had not been met by the complainant as no market or equity data has been presented.

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 inequitable. The Board confirms the assessment at \$1,680,000.00

Reasons For The Decision: The Board found that the Complainant brought forward insufficient evidence to support a change of assessment.

DATED AT THE CITY OF CALGARY THIS 5 DAY OF NOVEMBER 2010.



F. Wesseling
Presiding Officer

The Board was presented with the following submissions:

Complainant: C1 Local Assessment Review Board. 222 Greenbriar Place NW prepared by Colliers International Realty Advisors.
C2 Photocopy of Survey Plan 821023.
C3 – Local Assessment Review Board. 222 Greenbriar Place NW. Rebuttal. prepared by Colliers International Realty Advisors.

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.*