

**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:**

***Janice Skolly, COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***P. Irwin, PRESIDING OFFICER***

***J. Massey, MEMBER***

***R. Roy, MEMBER***

A hearing was convened on November 3<sup>rd</sup>, 2010 in Boardroom 10 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>201131810</b>
<b>LOCATION ADDRESS:</b>	<b>8705 Glenmore Trail SE</b>
<b>HEARING NUMBER:</b>	<b>56071</b>
<b>ASSESSMENT:</b>	<b>\$2,860,000</b>

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

The subject property is a 21.00 acre parcel of land with a residence and non-residential improvements on it, located in the New Rocky View Annexation Area in south-eastern Calgary. The subject is located east of 84<sup>th</sup> Street SE and immediately south of Glenmore Trail. The south-east property line is adjacent to the Western Irrigation District canal. The parcel was part of an annexation to the City of Calgary from the Municipal District (MD) of Rocky View in 2007.

**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 subject property assessed too high?

The Complainant advised the Board that the subject property is a residential house on 21 acres of land in the middle of the Shepard Industrial Area. The property was annexed in 2007 and has been for sale since that time, with no offers having been received. It was listed to be sold "at market", with no listing price. No land use designation has been assigned yet. While in the MD, the property was assessed at \$1,000,000 and since then, the assessments have increased by 224%, while the city and province assessments have only gone up by 4.6%. She had to go to the Assessment Review Board last year and the result there was an assessment reduction from \$3,710,000 to \$2,100,000 for 2009. The Complainant receives no services from the City. She discussed the twinning of the Glenmore Trail and its impact was the loss of her driveway and the requirement for the City to put in another driveway, which in turn will be closed due to the new ring road. She is anticipating that yet another new driveway will be one kilometre in length.

The Respondent's presentation included an aerial photo of the subject property. The Respondent uses the same assessment rates as those applied to other Future Urban Development lands in Calgary. The 2010 assessment works out to ~\$114,000 per acre. The improvements were assessed using the Marshall & Swift methodology. A table in the Respondent's disclosure package showing four pre-July 1, 2009 sales was referred to. The median sale price per acre (sppa) was ~\$126,000. Two post-July 1, 2009 sales showed a median sppa of ~\$123,000. The Respondent stated that an access issue would result in a 25% influence adjustment (i.e. reduction).

In summarizing, the Complainant pointed out that the Respondent's comparables were all smaller properties – acreages – and were not surrounded by industrial lands. The future access will never be any good. The Respondent indicated that the City has to use the most comparable properties they can find in preparing assessments.

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

The Board notes that the Complainant has provided no information on what the market value of the property should be. However, the Board finds that future access issues have an impact on current market value and that a 25% site influence adjustment is fair and equitable.

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

The 2010 assessment on the subject property is reduced, to \$2,140,000.

DATED AT THE CITY OF CALGARY THIS 12<sup>th</sup> DAY OF November 2010.



**P. Irwin**  
**Presiding Officer**

**APPENDIX "A" : ORAL REPRESENTATIONS**

**PERSON APPEARING                      CAPACITY**

<i>Janice Skolly</i>	<i>on her own behalf</i>
<i>Jason Lepine</i>	<i>Assessor, City of Calgary</i>

**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.*