

**COMPOSITE  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

In the matter of the complaint against the Property assessment as provided by the *Municipal Government Act*, (MGA) Chapter M-26.1, Section 460(4).

between:

***Altus Group Ltd., COMPLAINANT***

and

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

before:

***C. Griffin, PRESIDING OFFICER***

***D. Julien, MEMBER***

***J. Mathias, MEMBER***

This is a complaint to the Composite Assessment Review Board (CARB) 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: 201001880 & 201001898**

**LOCATION ADDRESS: 513 & 529 – 9<sup>th</sup> Avenue SW Respectively**

**HEARING NUMBER: 59151 & 59152 Respectively**

**ASSESSMENT: \$12,280,000. & \$12,280,000. Respectively**

This complaint was heard on 3<sup>rd</sup> day of November, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 4.

Appeared on behalf of the Complainant:

- G. Worsley

Appeared on behalf of the Respondent:

- D. Thistle

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

Firstly:

The two properties that are under complaint are adjoining, share common ownership and are jointly being utilized to form one parking lot. Both parties suggested to the CARB that it would be more expedient if the properties could be heard in one combined Hearing as the issues were the same in both cases. The CARB agreed to this suggestion but retained the right to issue individual written decisions should they so decide.

Secondly:

The Assessor advised the CARB that the 2010 assessed values of both of the subject properties have been revised, as a result of the application of influence factors. Roll # 201001880 (513 – 9<sup>th</sup> Ave. SW) has been revised to \$11,600,000 and Roll # 201001898 (529 – 9<sup>th</sup> Ave. SW) has been revised to \$10,230,000. These revised assessments are verified by the Assessor in their Exhibit R-1 pages 16 and 15 respectively. The Complainant advised the CARB that the revised assessment for Roll # 201001898, at \$10,230,000, was acceptable but that the revised assessment for Roll # 201001880 at \$11,600,000 was not.

**Property Description:**

The subject properties are two adjoining parcels of land, each of which is 34,123 Sq. Ft. in size. The two parcels are combined to form a parking lot but vehicular access/egress is only available from the westernmost parcel (529 – 9 Ave.).

**Issues:**

While the Assessment Complaint Form identifies a number (20) of inter-related issues, the Complainant advised the CARB that as a result of the above noted Preliminary Matter #2 the only issue to be considered by the Board is that of equity as it applies to roll #201001880 (513 – 9<sup>th</sup> Ave. SW).

**Complainant's Requested Value:**

The Complainant's original requests were revised at the Hearing, as a result of Preliminary Matter #2, to \$10,230,000 for each of the parcels.

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

As a result of the Preliminary Matter #2 both parties submitted their respective evidence and both acknowledged that much of same was now somewhat redundant. Referring to the Respondent's Exhibit R-1 page 11, the Complainant referred to the parcel noted as 555 – 8<sup>th</sup> Avenue SW and asked the Assessor if that parcel had been given the same *SNC Blend 1* (sic) influence that had been applied to 529 – 9 Avenue SW (Roll # 201001898) and the Assessor confirmed that to be the case. The Complainant then asked why this same influence factor had not been applied to 513 – 9 Avenue SW (Roll # 201001880) and was informed that it stemmed from the fact that it was an independent roll number separate from roll # 201001898. The CARB noted that the 555 – 8<sup>th</sup> Ave. parcel was very near the combined size of the two subject parcels and queried why the applied influence would extend so far along the 8<sup>th</sup> Ave. frontage but not the combined 9<sup>th</sup> Ave. frontage of the subject parcels? The Assessor reiterated that it was due to the fact that the subject parcels have two separate roll numbers. The CARB is of the judgment that this does constitute an inequity.

**Board's Decision:**

The assessments are **reduced** as follows:

Roll # 201001880 assessed value **\$10,230,000.**

Roll # 201001898 assessed value **\$10,230,000.**

DATED AT THE CITY OF CALGARY THIS 17 DAY OF NOVEMBER 2010.

  
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C. J. GRIFFIN  
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.*