

**CALGARY
COMPOSITE 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:

T. Helgeson, PRESIDING OFFICER

J. O'Hearn, MEMBER

J. Joseph, MEMBER

This is a complaint to the Calgary Assessment Review Board in respect of the Property assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

ROLL NUMBER: 101013704

LOCATION ADDRESS: 5523 4th Street S.E.

HEARING NUMBER: 57521

ASSESSMENT: \$1,100,000

This complaint was heard on the 27th day of October, 2010, at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- M. Uhryn

Appeared on behalf of the Respondent:

- G. Bell

Property Description:

The subject property is located in southeast Calgary, and there is a building on it. The size of the subject property is 1.93 acres, and has been assessed at \$1,100,000.

Issue:

Is the reduced assessment recommended for the subject property by the assessor fair and equitable?

Assessor's Recommended Value:

A Jarret Young site inspection revealed that the subject property has land only value. Removal of the building leaves a land value of \$929,000, therefore the assessment should be reduced to land value.

Complainant's Requested Value:

The Complainant informed the panel that he agreed completely and wholeheartedly with the Assessor's recommendation.

Board's Decision:

In the panel's view, the agreement of both the Complainant and the Assessor is not only rare, but refreshing, and most importantly, constitutes *prima facie* proof that the recommended reduction in assessment is fair and equitable. Accordingly, the assessment is hereby reduced to \$929,000

DATED AT THE CITY OF CALGARY THIS 9th DAY OF NOVEMBER 2010.



T. Helgeson
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.*