

**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, Revised Statutes of Alberta 2000 (the Act).

**between:**

***Medallion McKnight Development Corp, COMPLAINANT (as represented by Colliers International Realty Advisors)***

**and**

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

**before:**

***F.W. Wesseling, PRESIDING OFFICER  
H. Ang, MEMBER  
S. Rourke MEMBER***

This is a complaint to the Calgary Assessment Review Board in respect of a property assessment prepared by the Assessor of The City of Calgary and entered in the 2011 Assessment Roll as follows:

**ROLL NUMBER: 034196006**

**LOCATION ADDRESS: 4804 Edmonton Trail NE**

**HEARING NUMBER: 64214**

**ASSESSMENT: 5,410,000.00**

This complaint was heard on 20 day of June, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- *M. Uhryn*

Appeared on behalf of the Respondent:

- *S. Powell*

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

No specific jurisdictional or procedural matters were raised during the course of the hearing, and the CARB proceeded to hear the merits of the complaint.

**Property Description:** The subject property is located on the south-east corner of Edmonton Trail and McKnight Boulevard. This is considered part of the Greenview Industrial Park. The property contains a 7 storey hotel consisting of 117 rooms and associated facilities and amenities. The land use classification of C-COR2 Commercial Corridor 2 is in place under the City of Calgary Land Use Bylaw. Property has high visibility from adjacent traffic arterials.

**Issues:**

The Complainant raised the following matter in Section 4 of the Assessment Complaint form:  
Assessment amount

Presentations of the Complainant and Respondent were limited to:

- Property is inequitably assessed in relation with comparable sales.

**Complainant's Requested Value:** \$ 4,670,000.00

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

**Complainant's Position:** The primary concern expressed by the Complainant is that the subject property is inequitably assessed with comparable sales of non-residential property. The property has been assessed by the City as land only at \$32.00 per square foot while \$28.00 per square foot is requested. It was noted the hotel and conference centre are underperforming and the area appears to be in transition. In support of the request, eight (8) comparable non-residential sales comparables were provided and described.

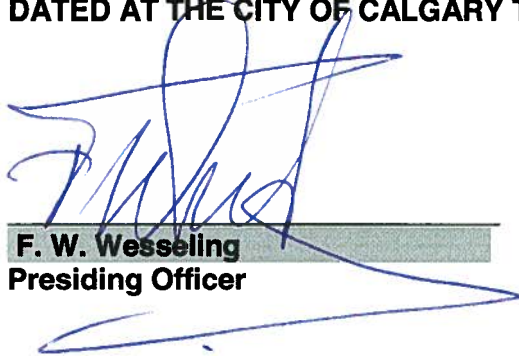
**Respondent's Position:** The City provided 7 land sale comparables, all of which have the same classification of C-COR 2 as the subject property. In addition, 6 equity comparables were provided for review. A calculation of the income approach on this property was provided which showed a value of \$4,737,000.00. The City of Calgary 2011 Commercial Land Rate Table was reviewed in terms of C-COR classified properties and copies of the Land Use Districts as outlined in the City of Calgary land Use Bylaw were highlighted.

**Board's Decision:** Upon reviewing the verbal and written evidence provided by the parties, the Board considers that Complainant failed to demonstrate that the assessment was inequitable in relation to comparable sales.

The Board confirms the assessment at \$5,410,000.00.

Reasons: The Board determined that the comparables provided by the Complainant were not similar enough to the subject property in terms of size, location and land use classification. The assessment data provided by the City shows that the land value is outstripping the income value on this particular property. In addition, the comparable property data in terms of sales and equity provided by the Respondent clearly shows that the assessment for the subject property is within the range of values provided for similar properties.

DATED AT THE CITY OF CALGARY THIS 20 DAY OF July 2011.



F. W. Wesseling  
Presiding Officer

#### APPENDIX "A"

#### **DOCUMENTS PRESENTED AT THE HEARING AND CONSIDERED BY THE BOARD:**

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Complainant: C1 Complainant's Brief

Respondent: R1 Assessment Brief prepared by City of Calgary Assessment

*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.*