

**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:

Camaro Drilling Ltd (as represented by Assessment Advisory Group Inc), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***B. Horrocks, PRESIDING OFFICER
S. Rourke, MEMBER
J. Rankin, 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 2012 Assessment Roll as follows:

| | |
|--------------------------|----------------------|
| ROLL NUMBER: | 032003105 |
| LOCATION ADDRESS: | 4150 18 ST NE |
| HEARING NUMBER: | 67236 |
| ASSESSMENT: | \$1,750,000 |

This complaint was heard on the 4th day of July, 2012 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- Mr. S. Cobb (Assessment Advisory Group Inc)
- Mr. T. Youn (Assessment Advisory Group Inc)

Appeared on behalf of the Respondent:

- Mr. J. Greer (City of Calgary)

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

- [1] There were no concerns with the Board as constituted.
- [2] There were no preliminary matters. The merit hearing proceeded.

Property Description:

[3] The subject property is a 2.93 acre unimproved parcel located in the North Airways Industrial community in NE Calgary. The site is partially serviced. Access to the site is via 39th Ave NE and 18 ST NE which has a gravel surface. The site is used for storing and moving drilling material. The subject property is assessed at the rate of \$800,000/acre utilizing the Sales Comparison approach to value. The assessment is reduced by 25% because the parcel is only partially serviced.

Issues:

[4] The Assessment Review Board Complaint Form contains the general statement " The assessed value is incorrect, and fails to meet the legislated standard of market value and also fails to meet the requirements for equity in assessments", amongst other things.

Complainant's Requested Value: \$1,200,000 (Complaint Form)
\$1,312,500 (Hearing)

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

Issue: Does the subject property have "Limited access", and if so, is there a reduction in its market value?

[5] The Complainant's Disclosure is labelled C-1.

[6] The Complainant submitted the subject property entrance is located on a back road that is a dead end street. Further, the restricted access means more inconvenience, since the workshop for preparing the drilling equipment is in a warehouse that is located on the main street. The site conditions were illustrated thru the use of maps and photographs.

[7] The Complainant, at page 14, identified a purported comparable property located at 3131 27 ST SE, noting that a previous Board (CARB 2116/2011-P) had found the Comparable to have "limited access options" and granted a 25% reduction in the assessment. (C-1, page 29)

[8] The Complainant, at page 32, provided ARB 2255/2010-P, wherein a number of properties had purportedly received reductions of 25% to their assessments for negative influences, including "access", in support of its request to reduce the current assessment by 25%.

[9] The Respondent's Disclosure is labelled R-1.

[10] The Respondent, at page 14, provided a slide titled Site –Specific Influences noting the Negative Influence for Limited Access is "applied to properties which cannot be easily accessed and which therefore inhibits development (type, size or orientation)". The Respondent submitted the City does not consider "dead end" street as limited access. In response to a question, the Respondent said, "easily" as included in the definition is interpreted by the City to mean direct access to a road right of way.

[11] The Respondent, at page 17 and following, provided examples of properties that had received a negative influence adjustment in their assessments, noting "Limited Access" is applied where site specifics such as access through another property or access across a rail right of way are required.

[12] The Board finds the subject has direct access to a registered road right of way (18 ST NE), that 18 ST NE is a gravel road and access is not "limited".

Board's Decision:

[13] The 2012 assessment is confirmed at \$1,750,000.

Reasons:

[14] The subject property development is not inhibited merely by the fact it is accessed from a road that ultimately dead ends.

[15] There is insufficient evidence from the Complainant to change the assessment.

DATED AT THE CITY OF CALGARY THIS 2 DAY OF August 2012.


B. Horrocks
Presiding Officer

APPENDIX "A"**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

| NO. | ITEM |
|------------|------------------------|
| 1. C1 | Complainant Disclosure |
| 2. R1 | Respondent Disclosure |

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.*

For Administrative Use

| Subject | Property type | Property Sub-type | Issue | Sub-issue |
|----------------|----------------------|--------------------------|----------------|------------------|
| CARB | Other | Industrial land | Sales Approach | Market value |