

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

**between**

***390589 Alberta Ltd. (as represented by Colliers International Realty Advisors Inc.),  
COMPLAINANT***

**and**

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

**before:**

***M. Chillbeck, PRESIDING OFFICER  
R. Deschaine, MEMBER  
A. Wong, 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:           067231209**  
**LOCATION ADDRESS: 524 – 10 AV SW**  
**HEARING NUMBER:     66002**  
**ASSESSMENT:           \$11,270,000**

[1] This complaint was heard by the Composite Assessment Review Board on 17th day of July, 2012 in Boardroom 11 on Floor Number 3 at the office of the Assessment Review Board located at 1212 – 31 Avenue NE, Calgary, Alberta.

Appeared on behalf of the Complainant:

- T. Howell

Appeared on behalf of the Respondent:

- L. Wong

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

[2] Neither party raised any objections to a member of the Board hearing the subject complaint.

[3] There were no preliminary matters raised by either party.

**Property Description:**

[4] The subject property is a vacant parcel of commercial land located on 10<sup>th</sup> Avenue in between Fourth Street and Fifth Street adjacent to the railway in the Beltline District of the Southwest (SW) quadrant of The City of Calgary. This parcel is subject to Land Use Designation of DC (Direct Control) and is categorized to be in Non-residential Zone (NRZ) of Beltline 3 (BL3) for assessment purposes.

**Issues:**

[5] The Complainant identified the matter of an assessment amount on the Assessment Review Board Complaint and attached a list outlining several reasons for the complaint. At the hearing the Complainant identified the issue as follows:

1. The positive corner influence should be removed from the assessment of the subject property.

**Complainant's Requested Value:** \$10,650,000

**Board's Findings in Respect of Each Issue:**

[6] The assessment for the subject property recognizes two influence adjustments to its value; corner lot at positive 5% and abutting train track at negative 15%.

[7] The Complainant argued that the positive influence for the corner lot should be removed which was supported with one equity comparable and the related 2010 CARB decision and photographs showing the physical barriers on Fourth Street and Fifth Street.

[8] A comparable, 725 – 9 AV SW, on which a 2010 CARB decision was made to remove the positive corner influence adjustment, was presented by the Complainant in support for his request. No corner influence adjustment is recognized in the 2012 assessment. Also it was

argued that the retaining walls shown in the photographs of the subject on Fourth Street and Fifth Street are physical barriers to exposure, visibility and access. These retaining walls are required because of the slope to the tunnel under the railway tracks.

[9] The Respondent made reference to a 2011 CARB decision for the subject property wherein the Board decided that the positive corner influence adjustment would not be removed and asserted this decision supersedes the 2010 CARB decision on 725 – 9 AV because the circumstances of the subject property have not changed from the year previous. Also a photograph was provided of a comparable property on First Street and Tenth Avenue to show that the retaining wall does not appear to hinder the development of the parcel and exposure or visibility of the building.

[10] The Board finds the retaining walls referred to by the Complainant do not take away or hinder the exposure of the property at the corners of Fourth Street and Fifth Street. The Board believes the photograph of the property at first Street shows that development of the property does not appear to be hindered and has exposure and visibility to both the street and avenue. There may be challenges regarding access to the subject parcel from the street which is similar to other parcels adjacent to the railway, however in this case the considerable frontage on Tenth Avenue mitigates the matter. Also, the Board found the 2011 CARB decision persuasive that dealt with the same issue and similar fact scenario as was received in this case.

**Board's Decision:**

[11] The Board confirms the assessment at \$11,270,000.

DATED AT THE CITY OF CALGARY THIS 10<sup>th</sup> DAY OF Aug 2012.



M. Chilibeck  
Presiding Officer

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

<b>Decision No. 046-1119-2012P</b>			<b>Roll No. 067231209</b>	
<b><u>Complaint Type</u></b>	<b><u>Property Type</u></b>	<b><u>Property Sub-Type</u></b>	<b><u>Issue</u></b>	<b><u>Sub-Issue</u></b>
CARB	Other Property Types	Vacant Land	Sales Approach	-Land Value -Equity Comparables