

**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:

***Louise Block Capital Corporation c/o Strategic Group
(as represented by Altus Group Ltd.), COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***L. Wood, PRESIDING OFFICER
D. Julien, MEMBER
J. Pratt, 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:	068125459
LOCATION ADDRESS:	309 11 AV SE
HEARING NUMBER:	63268
ASSESSMENT:	\$354,500

This complaint was heard on 27 day of June, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- *Ms. S. Sweeney- Cooper* *Agent, Altus Group Ltd.*

Appeared on behalf of the Respondent:

- *Mr. D. Satoor* *Assessor, City of Calgary's Assessment Branch*

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

The parties requested that file #63269 be cross referenced to this complaint as the evidence and argument is similar for both complaints. The Board agreed with the parties' request.

Property Description:

The subject property is a 3,493 square foot (0.08 acre) unimproved parcel of land located in the Beltline district. The property is used as a surface parking lot. It has a storm water pumping station on site and the C-train runs underneath the property. The land designation is CC-X, Centre City Mixed Use District. The land was assessed at a base rate of \$145 psf.

Issues:

1. What site influences, if any, should be applied to the subject property's assessment?

Complainant's Requested Value: \$227,918

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

The Complainant submitted a 55% reduction to the subject property's current assessment based on the following site influences: Abutting a Train Track (-15%), Light Rail Transit (-15%), and Limited Access/Use (-25%) (Exhibit C1 page 2).

The subject property is leased from the City of Calgary. It is a small parking lot which sits above the 11 Avenue LRT and has a water pumping station on site. The Complainant submitted the site influence of Limited Access/Use (-25%) should be applied to the subject property. This site could not be fully developed given the LRT runs underneath the surface, and the storm water pumping station encroaches on the site.

The Respondent submitted that the subject property's 2011 assessment reflects two site influences, which were similar to the influences applied to the property located at 1110 MacLeod TR SE (file #63269): Abutting a Train Track (-15%) and Light Rail Transit (-15%) (Exhibit R1 pages 12 & 19).

The Respondent submitted the Complainant's photographs illustrate the property is used for

surface parking. He stated this site could be used for redevelopment and it has direct access to 11 Avenue.

The Respondent stated, in terms of equity, no other properties recognize a further reduction for limited access. He submitted the equity comparable located at 1102 MacLeod Trail SE has the same influences and land rate as the subject property (Exhibit R1 page 22). He applied the negative site influence of abutting a train track (-15%) to both the subject property and the property located at 1102 MacLeod Trail SE when considering the Board's decision in CARB 2021-2010-P for 1102 MacLeod Trail SE.

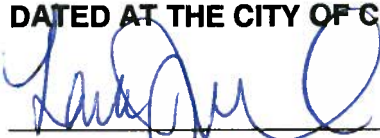
The Respondent noted the Complainant withdrew the complaint for the subject property in 2010 (Exhibit R1 page 14)

The Board finds the Respondent had applied the negative influences of Light Rail Transit (-15%) and Abutting a Train Track (-15%) to the subject property's 2011 assessment. The Complainant had failed to provide sufficient evidence to convince the Board that a further reduction (-25%) based on Limited Access/Use is warranted. The Respondent provided neighbouring properties with similar adjustments made for negative influences. The Board finds that equity was also served by using similar rated properties (land rate of \$145 psf). It was also evident in the photographs that the property is being used as a parking lot and given there are no restrictions on title, it could be redeveloped.

Board's Decision:

The decision of the Board is to confirm the 2011 assessment for the subject property at \$354,500.

DATED AT THE CITY OF CALGARY THIS 9 DAY OF AUGUST 2011.



Lana J. Wood
Presiding Officer

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

EXHIBIT NO.	ITEM
1. C1	Complainant's Brief
2. C2	Complainant's Summary of Testimony
3. R1	Respondent's Assessment Brief

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.*