

**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:

<b>ROLL NUMBER:</b>	<b>068127109</b>
<b>LOCATION ADDRESS:</b>	<b>1110 MACLEOD TR SE</b>
<b>HEARING NUMBER:</b>	<b>63269</b>
<b>ASSESSMENT:</b>	<b>\$2,550,000</b>

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. McCord* *Assessor, City of Calgary's Assessment Branch*

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

There were no procedural or jurisdictional matters raised by the parties at the hearing.

**Property Description:**

The subject property is a 17,486 square foot (0.40 acre) unimproved parcel of land located in the Beltline district. It is currently used as a surface parking lot. The land designation is CC-X, Centre City Mixed Use District. The C-train runs directly underneath the property.

**Issues:**

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

**Complainant's Requested Value:** \$1,289,000, *revised at hearing to \$1,734,135*

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

The Complainant submitted a 50% reduction to the subject property's current assessment based on the following site influences: Light Rail Transit (-15%), Corner Lot (+5%), Abutting a Train Track (-15%) and Restricted 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. The Complainant submitted the site influence of Restricted Access/Use (-25%) should be applied to the subject property because no development can occur on this site given the train runs underneath the surface.

The Complainant initially disputed the land value of \$195.00 psf and proposed the value of \$145.00 psf (Exhibit C1 page 31). However, at the hearing, she accepted the current land rate and therefore revised her request.

The Complainant submitted the Board decision from last year for this property (CARB 2021/2010-P) in which the Board decided a reduction (-50%) was warranted based on transmission or power lines affecting the site (Exhibit C1 pages 27-31).

The Respondent submitted that the subject property's 2011 assessment reflects several site

influences: Light Rail Transit (-15%), Corner Lot (+5%), Abutting a Train Track (-15%) (Exhibit R1 page 11). He submitted there are no encumbrances on title and no restrictions pertaining to access/use to warrant a further reduction (Exhibit R1 pages 17 & 18).

The Respondent stated that, in terms of equity, no other properties recognize a further reduction for access. He submitted the equity comparable located at 1102 McLeod Trail SE that has the same influences and land rate as the subject property (Exhibit R1 page 22).

The Respondent stated the Board erred in CARB 2021-2010-P when it indicated that transmission or power lines affect the subject property's value because there are none on the site (Exhibit R1 pages 27-30). He stated it is possible to develop the site despite the underground LRT and drew a comparison to the City of Vancouver and its Rapid Transit System (Exhibit R1 page 23).

The Board finds the Respondent had applied the negative influences of Light Rail Transit (-15%) and Abutting a Train Track (-15%) in addition to the positive influence of Corner Lot (+5%) 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 Restricted Access/Use is warranted. The Board recognizes that this site cannot be fully developed as the C-train runs underneath its surface; however, the Board finds the highest and best use for this property is its current use: a surface parking lot.

**Board's Decision:**

The decision of the Board is to confirm the 2011 assessment for the subject property at \$2,550,000.

**DATED AT THE CITY OF CALGARY THIS 25 DAY OF JULY 2011.**

  
\_\_\_\_\_  
**Lana J. Wood**  
**Presiding Officer**

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

<b>EXHIBIT NO.</b>	<b>ITEM</b>
1. C1	Complainant's Brief
2. 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.*