

**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:**

***Remington Development Corporation  
(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>201561354</b>
<b>LOCATION ADDRESS:</b>	<b>1088 OLYMPIC WY SE</b>
<b>HEARING NUMBER:</b>	<b>63303</b>
<b>ASSESSMENT:</b>	<b>\$1,680,000</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. Satoor*                                      *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 during the hearing.

**Property Description:**

The subject property is an 11,047 square foot (0.25 acres) unimproved parcel of land located in the Beltline community. It is the site of the former Cowboys night club, located north of the Stampede Grounds. It is currently being utilized by the City of Calgary to construct the 4<sup>th</sup> Street Underpass. The land designation is CC-X, Centre City Mixed Use District. The land was assessed based on a land rate of \$145 psf.

**Issues:**

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

**Complainant's Requested Value:** \$1,072,214

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

The Complainant submitted that the site influences of abutting a train track (-15%), limited access/use (-25%) and corner lot (+5%) should be applied to the subject property's assessment.

The Complainant submitted the subject property is located on a corner lot on Olympic Way SE and as such the corner lot influence (+5%) should be applied. The property is currently being used for the construction of the 4<sup>th</sup> Street Underpass, and is barricaded. As such, the site is not accessible; therefore, the influence of limited access/use (-25%) should be applied.

The Complainant provided several equity comparables of neighbouring properties in which the site influence of abutting a train track was applied to their assessments (Exhibit C1 pages 15-25). The Complainant requested the subject property be treated in an equitable manner and receive the reduction based on abutting a train track (-15%) as well.

Based on the influences, the Complainant is requesting a land rate of \$97 psf for the subject property. The Complainant also provided the sale of the subject property in support of her

request. The sale occurred in June 2010 for \$1,511,253, which the Complainant submitted was a good indication of value at \$136.80 psf, although she acknowledged that this was a "land swap deal" between Calgary Municipal Land Corporation and Remington Development Corporation and that all of the details from that sale were not before the Board (Exhibit C1 pages 24- 27).

The Respondent submitted that there were several neighbouring properties that received an adjustment based abutting the train tracks; however, this is an error. Parcels must be directly abutting the train tracks in order to receive that influence (Exhibit R1 page 27). He indicated the errors will be corrected for these properties and will be reflected in next year's assessments. The Respondent also stated that the Board cannot rely on these errors to constitute an inequity to base a reduction to the subject property's assessment (Exhibit R1 page 40).

The Respondent argued that the subject property does not require a further adjustment for limited access/use. He submitted the Limited/Restricted Access influence is applied to a property if it does not have the ability to be accessed via abutting street/roadways. The subject property is a corner lot and therefore has no issue regarding access (Exhibit R1 page 11). Moreover, limited access/use is not based on a subjective use, where the owner's choice is to use the site for construction of an underpass, but a physical condition. The Respondent also noted the subject property was assessed with the corner lot influence (+5%).

The Respondent indicated the sale of the subject property between Calgary Municipal Land Corporation and Remington Development Corporation in June 2010 was an atypical transaction. It was a land swap involving three parcels of land and it is an invalid indicator of value. The subject property was also sold with an exception of 513 sq. ft. of the original parcel size of 13,000 sq. ft (Exhibit R1 pages 11- 23).

The Board finds the corner lot influence (+5%) was applied to the subject property's assessment. The Board finds that the influence of abutting a train track (-15%) is not warranted as the subject property is located several parcels from the train tracks. The Board cannot reduce the subject property's assessment (-15%) based on those neighbouring properties which received the influence of abutting a train track in error. Those individual errors, which the Respondent stated he will undertake to correct for next year's assessments, do not constitute an inequity. The Board finds there was insufficient market evidence to warrant a reduction based on limited access/use (-25%) of the subject property.

**Board's Decision:**

The decision of the Board is to confirm the 2011 assessment for the subject property at \$1,680,000.

DATED AT THE CITY OF CALGARY THIS 2 DAY OF August 2011.

  
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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.*