

**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:**

***1182912 Alberta 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>068139302</b>
<b>LOCATION ADDRESS:</b>	<b>119 12 AV SE</b>
<b>HEARING NUMBER:</b>	<b>64871</b>
<b>ASSESSMENT:</b>	<b>\$1,360,000</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:

- *Mr. I. Main*                      *President, 1182912 Alberta 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 during the hearing.

**Property Description:**

The subject property is 0.2 acre parcel of commercial land located in the Beltline district. It is currently being used for parking. Its land use designation is CC-X, a Centre City Mixed Use District.

**Issues:**

1. Should the land rate be reduced from \$195.00 psf to \$120.00 psf for the subject property?

**Complainant's Requested Value:** \$841,090

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

The Complainant submitted that he purchased several City lots in January 2011 in an arm's length transaction for \$2,950,000. This included the subject property as well as the property located at 123-12 Avenue SE which is scheduled for appeal before the Assessment Review Board in August 2011. He indicated that the combined assessments for these two properties equate to \$4,770,000. He submitted the assessments should be reflective of the sale price and suggested a value of \$841,090 for the subject property. He stated the market has stayed relatively flat since last year.

The Respondent submitted that the subject property was assessed based on the direct sales approach. The land rate of \$195.00 psf was applied to the subject property, based on 5 Beltline land sales which had sold within 18 months of the valuation date (Exhibit R1 pages 34, 35- 94). Four of the five sales had improvements on the properties of which the Respondent applied a Marshall & Swift Depreciated Improvement Value to extract the value of the improvement from the land. The land areas ranged between 1,251- 19,526 square feet and have a residual land rate of \$151.00- \$324.00 psf for a median of \$196.00 psf.

The Respondent also submitted two neighbouring properties located at 115 12 Avenue SE (7002 sq ft) and 109 12 Avenue SE (7003 sq ft) which have an assessed rate of \$195.00 psf to

show that the subject property was equitably assessed with comparable properties (Exhibit R1 pages 31 & 32).

The Board finds the Complainant failed to provide sufficient evidence to warrant a reduction to the subject property's current assessed land rate of \$195.00 psf to \$120.00 psf. The only evidence that was submitted by the Complainant was the sale of the subject property that had occurred in January 2011, which he acknowledged was several months after the valuation date of July 1, 2010. This is considered a post facto sale and therefore the Board placed little weight on it.

The Board notes there was an excerpt from an appraisal for the subject property valuing the Complainant's properties for \$3,600,000 dated December 10, 2010 included in the Respondent's evidence package (Exhibit R1 pages 18 & 19). The Complainant stated at the time of hearing that he was unaware that a copy should have been disclosed to the Board as he had only provided a copy to the Respondent. However, the Board did not have the full appraisal before it and therefore placed little weight on it.

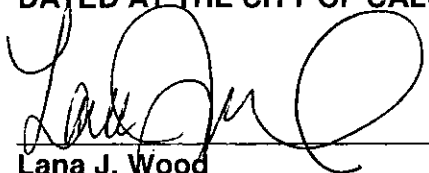
The Board notes that there was some discussion regarding contamination on the site from an adjacent gas station but that issue seemed to be abandoned during the course of the hearing.

Based on the Respondent's sales and equity analysis, the Board is satisfied that the assessed land rate of \$195.00 psf is fair and equitable.

**Board's Decision:**

The decision of the Board is to confirm the 2011 assessment for the subject property at \$1,360,000.

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