

**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>201582822</b>
<b>LOCATION ADDRESS:</b>	<b>517 9 AV SE</b>
<b>HEARING NUMBER:</b>	<b>63478</b>
<b>ASSESSMENT:</b>	<b>\$4,220,000</b>

This complaint was heard on 28 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 a 29,151 square foot (0.67 acres) unimproved parcel of land located in the Downtown East Village. It is currently being used as a construction site for an underpass. The land designation is DC- Direct Control 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:** \$2,694,645

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

The Complainant submitted that the site influences of abutting a train track (-15%) and limited access/use (-25%) should be applied to the subject property's assessment. 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 17- 24). She also provided photographs of the subject property which show the train tracks in support of her request (Exhibit C1 pages 8- 10).

The Complainant also submitted that this property is being used for the construction of an underpass, as evident in the photographs, and is barricaded; therefore, the site has limited access/use which warrants a further reduction (-25%).

The Respondent agreed the subject property abuts a train track and recommended a revised assessment of \$3,590,000 (Exhibit R1 page 9). However, he 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 (Exhibit R1 page 11). The owner's choice to use the site for construction of an underpass does not affect its

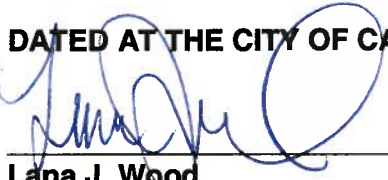
market value.

The Board accepts the recommended value of \$3,590,000 put forward by the Respondent as the photographs clearly depict a train track adjacent to the subject property. However, the Board is not convinced that a further reduction (-25%) based on limited access/use is warranted as there was no market evidence provided to support that request.

**Board's Decision:**

The decision of the Board is to revise the 2011 assessment for the subject property from \$4,220,000 to \$3,590,000.

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.*