

**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:**

***4<sup>th</sup> Street 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>201256443</b>
<b>LOCATION ADDRESS:</b>	<b>2001 4 ST SW</b>
<b>HEARING NUMBER:</b>	<b>63146</b>
<b>ASSESSMENT:</b>	<b>\$8,330,000</b>

This complaint was heard on 30 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 0.93 acre of commercial land located in the Mission district. It is a rectangular shaped piece of land, located on a corner lot. It has a +5% corner lot influence applied to its assessment. Its land use designation is C-COR1, Commercial- Corridor 1. This is a halted building site since 2005 and the building permit expired in 2008. The property has been left with a hole in the ground with some sub structure concrete work.

**Issues:**

1. Should the influence of limited access/use (-25%) be applied to the subject property?

**Complainant's Requested Value:** \$4,373,895 *but revised at hearing to* \$6,347,484

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

The Complainant submitted that she is not challenging the base rate of \$195.00 psf in this instance and she withdrew the shape influence (-25%) which affected her initial request (Exhibit C1 page 2). The Complainant stated the only issue before the Board is whether a further influence of -25% should be made for limited access/use for the subject property. The property has been a halted building site for several years due to financial difficulties experienced by the owner and has a large hole in the ground with some substructure concrete work (Exhibit C1 pages 20-23). The building permit expired in 2008. She acknowledged that there are no influences provided in the Beltline for limited use/access; therefore, she is requesting that the limited use/access of -25% as applied in industrial sites be applied in this instance given the property's functionality and occupancy. She noted that there are no building permits currently in place.

The Respondent submitted a sale of a neighbouring property located at 2207 4 Street SW in May 2010 for \$3,600,000 or \$299.00 psf in support of the \$195.00 psf assessed land rate. The Respondent stated this is a corner lot abutting roadways so it does not meet the definition of "restricted access" which provides an adjustment of -15%. He provided several examples of

parcels of land that have restricted access which appear "land locked" (Exhibit R1 pages 37-42). The Respondent stated the Board should not place weight on the financial difficulties of the owner by reducing the subject property's assessment by a quarter of its value. This site could potentially be taken over by another developer. There is no evidence that there are restrictions on the parcel that would prevent future development. The property was assessed in accordance with the legislative requirements.

The Board finds that the Complainant has failed to provide sufficient evidence to warrant a -25% reduction of the subject property's assessment. The Board was not convinced that the expired building permit in 2008 somehow restricts access/use of the subject property. The current use of the subject property does not affect its market value as this site could be purchased by another developer as it has the potential to be fully developed.

**Board's Decision:**

The decision of the Board is to confirm the 2011 assessment for the subject property at \$8,330,000.

**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.*