

**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:

***Harvest Hills Office Park Ltd.
(as represented by Linnell Taylor Assessment Strategies), COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***M. Vercillo, PRESIDING OFFICER
S Rourke, MEMBER
A. Zindler, MEMBER***

This is a complaint to the Calgary Assessment Review Board in respect of property assessments prepared by the Assessor of The City of Calgary and entered in the 2012 Assessment Roll as follows:

ROLL NUMBER: 201517273

LOCATION ADDRESS: 9665 AURORA PARK LI NE

FILE NUMBER: 66217

ASSESSMENT: \$2,220,000

This complaint was heard on 10th day of August, 2012 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- *J. Mayer*

Appeared on behalf of the Respondent:

- *K. Gardiner*

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

[1] The Calgary Composite Assessment Review Board (CARB) derives its authority to make this decision under Part 11 of the Act. No specific jurisdictional or procedural issues were raised during the course of the hearing, and the CARB proceeded to hear the merits of the complaint, as outlined below.

Property Description:

[2] The subject property is a vacant land parcel located in the "Aurora Business Park" community of NE Calgary. The site is a 2.65 acre (115,501 SF) site that has a land use designation of Direct Control District.

[3] The subject is assessed using the Sales Comparison Approach to value and includes a 5% corner lot positive influence in its assessment calculation.

Issues:

[4] Although there were two issues raised at the hearing, the Complainant withdrew an equity issue and addressed only the following issue:

- 1) The 5% corner lot positive influence factor should be removed from the assessment calculation.

Complainant's Requested Value:

[5] \$1,000,000 on the complaint form. \$1,473,333 at the hearing but revised to \$2,120,000 upon the withdrawal of the equity issue.

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

ISSUE 1: The 5% corner lot positive influence factor should be removed from the assessment calculation.

The Complainant provided an 18 page document entitled "Disclosure of Information" that was entered as "Exhibit C1". The Complainant, along with Exhibit C1, provided the following evidence or argument with respect to this issue:

[6] A map of the subject property providing evidence that the subject is not a corner lot but is on a cul-de-sac with no exposure to a main road.

The Respondent provided a 79 page document entitled "Assessment Brief" that was entered as "Exhibit R1". The Respondent, along with Exhibit R1, provided the following evidence or argument with respect to this issue:

[7] Upon hearing that the Complainant had agreed to withdraw his equity issue, the Respondent agreed to remove the 5% corner lot influence from the assessment calculation.

Board's Decision:

[8] The complaint is revised by mutual consent to \$2,120,000.

DATED AT THE CITY OF CALGARY THIS 28 DAY OF August 2012.



Presiding Officer

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

NO.	ITEM
1. C1	Complainant Disclosure
2. R1	Respondent Disclosure

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.*

(For MGB Office Only)

Column 1	Column 2	Column 3	Column 4	Column 5
CARB	Other Property Types	Vacant Land	Sales Approach	Land Value