

**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:**

***Handel Transport (Northern) Ltd. (as represented by Assessment Advisory Group Inc.),  
COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***J. Acker, PRESIDING OFFICER  
Y. Nesry, MEMBER  
D. Cochrane, 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 2012 Assessment Roll as follows:

<b>ROLL NUMBER:</b>	<b>039021506</b>
<b>LOCATION ADDRESS:</b>	<b>6336 Bowness Road NW</b>
<b>HEARING NUMBER:</b>	<b>67115</b>
<b>ASSESSMENT:</b>	<b>\$ 980,000</b>

This complaint was heard on 30<sup>th</sup> day of July, 2012 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 6.

Appeared on behalf of the Complainant:

- *S. Cobb, Assessment Advisory Group Inc.*
- *T. Youn, Assessment Advisory Group Inc.*

Appeared on behalf of the Respondent:

- *T. Johnson*

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

1. No procedural or jurisdictional matters were raised by the parties.

**Property Description:**

2. The subject property is a .37 acre parcel improved with a single retail structure and a gas pump canopy over retail gasoline dispensing pumps.
3. The parcel is a corner lot at the intersection of Bowness Road and 63 Street NW in the city of Calgary.

**Issues:**

4. The property as of the date of valuation for assessment purposes was under appeal from an Environmental Protection Order for soil contamination issues.

**Complainant's Requested Value:** \$ 724,000 (land only)

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

5. In support of the Complainant's request for an assessed value of \$724,000, the Complainant entered into evidence an Environmental Protection Order (No. EPO-2010/58-SR) issued on December 3, 2010. This order required a remediation plan to be commenced by March 4, 2011 and completed by August 31, 2011.
6. The owner of the subject property launched an unsuccessful appeal of the Order and closed the premises for business on October 31, 2011.
7. On December 29, 2011, the Environmental Appeals Board recommended excavation of the site to remove all contaminated material within two months of the Ministerial Order on this matter.
8. The improvements were demolished and removed from the site in March/April 2012.
9. The Respondent indicated that the assessment on the subject property was made using the cost approach. The land value was \$723,915 and the improvement was valued using

Marshall & Swift valuation techniques to produce a value of \$256,386. As of the valuation date of July 1, 2011 and the condition date of December 31, 2011; the improvement existed and was therefore assessable.


10. Upon review of the evidence and testimony of the parties, the Board determined that the improvement was in place as of December 31, 2011. However, the parties agreed that it was not carrying out business and was, in fact, barricaded from access by a construction fence. The standard of valuation is market value. Insofar as the property as of December 31, 2011 was under an Environmental Protection Order, the Board finds that the value of the improvement in the marketplace is negligible. Accordingly, the Board sets the value for assessment purposes on the improvement at one dollar.

11. The land value has been adjusted by the assessor to reflect the contamination issue by a reduction of 30% from market value to produce an assessed value of \$723,915. The Board, having found the improvement to be of little market value, rounds the assessment to \$724,000.

**Board's Decision:**

The complaint is allowed and the assessment is adjusted to a rounded value of \$724,000.

DATED AT THE CITY OF CALGARY THIS 8 DAY OF August, 2012.

  
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J. Acker  
Presiding Officer

FOR ADMINISTRATIVE USE

Subject	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Retail	Gas Bar	Contamination	Land Value only

**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.*