

**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:

***1594139 Alberta 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:

ROLL NUMBER:	114000292
LOCATION ADDRESS:	6805 Ogden Road SE
HEARING NUMBER:	67132
ASSESSMENT:	\$ 1,620,000

This complaint was heard on 30th 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 .62 acre parcel improved with a single retail structure housing a retail convenience operation and gasoline dispensing pumps.

Issues:

3. Since the subject property utilizes the same in-ground gasoline storage and pumping facilities as the property at 6336 Bowness Road NW, it suffers from the stigma of potential contamination issues and should enjoy a reduction in assessed value.

Complainant's Requested Value: \$ 1,485,000

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

4. In support of the Complainant's request for an assessed value of \$1,485,000, the Complainant argued that the subject suffered a stigma of potential soil contamination since its installation of gasoline storage and pumping equipment was similar to that of another property owned by Handel Transport Ltd. At that property, serious soil contamination issues resulted in the demolition of the premises to facilitate remediation work.
5. The Respondent testified that the city of Calgary can find no record of any soil contamination affecting the subject property. No causality linking the subject and the property at 6336 Bowness Road was evident.
6. The Board found no support in the evidence or argument for any environmental reduction for the subject property.

Board's Decision:

The complaint is dismissed and the assessment is confirmed at \$1,620,000

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



J. Acker
Presiding Officer

FOR ADMINISTRATIVE USE

Subject	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Retail	Gas Station	Land value	Contamination

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.*