

**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 AltusGroup), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***Board Chair, J. Zezulka
Board Member 1, S. Rourke
Board Member 2, A. Wong***

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:

ROLL NUMBER: 201101839

LOCATION ADDRESS: 115 Quarry Park Road SE

HEARING NUMBER: 60891

ASSESSMENT: 4,350,000.00

This complaint was heard on 11 day of July, 2011 at the office of the Assessment Review Board located at Floor Number Four, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom One

Appeared on behalf of the Complainant:

- *D. Mewha*

Appeared on behalf of the Respondent:

- *J. Lepine*

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

None

Property Description:

This is a partial assessment, based on 5.50 acres of land, assessed at \$600,000 per acre, and a building assessment of \$1,060,000, which represents 5.0 per cent of the building permit value. The land is designated I-B, and is situated on 18 Street SE, across from a large site designated DC with C2 General Commercial District guidelines.

Issues / Appeal Objectives

This is a complaint regarding the assessed land value only. It is the Complainant's position that the land should be assessed at a rate of \$525,000 per acre.

Complainant's Requested Value: \$3,940,000.00

Evidence

The Complainant submitted ten land comparables in support of his requested assessment. The comparables reflected an average selling price of \$532,440 per acre, and a median of \$530,000 per acre. All of the transactions are in either the East Lake, or Dufferin area. Four of the parcels were affected by partial developments. All of the parcels are designated I-G. .

The Complainant also argued that the land assessment had increased by 38 per cent from 2010 to 2011.

The Complainant also submitted four equity comparables. Two of the parcels are in Quarry Park, and two are on 18 Street SE. The assessments per acre reflect a median of \$441,958 per acre. The average size of the four is 5.62 acres.

The Respondent presented nine comparable land sales. All of the properties are in Royal Vista, in the City's North West. Time adjusted selling prices ranged from \$619,120 to \$883,282 per acre. Only three of these are designated I-B. The balance are primarily D-C with I-2 Guidelines.

Board's Decision

The Complainant contends that the subject is more akin to land parcels with I-G guidelines. I-G

parcels are characterized as *"Parcels typically located in internal locations"*.

The Respondent, on the other hand contends that the subject has more in common with I-B lands. The I-B guidelines state; *"Parcels in desirable locations that contribute to employment centres or locations that are visible from expressways and major streets"*. The Board is of the opinion that the latter best describes the subject. The Complainant did not submit sufficient evidence to convince the Board that the assessment is in error.

The assessment is confirmed.

DATED AT THE CITY OF CALGARY THIS 3 DAY OF August 2011.



Jerry Zezulka
Presiding Officer

APPENDIX "A"

DOCUMENTS PRESENTED AT THE HEARING AND CONSIDERED BY THE BOARD:

NO.	ITEM
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| 1. | C1 Evidence Submission of the Complainant |
| 2. | R1 Evidence Submission of the Respondent |

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.*