

**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

***Cardinal Coach Lines Limited
(as represented by Dave Mewha, ALTUS), COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before

***Lana Yakimchuk, PRESIDING OFFICER
Allan Zindler, MEMBER
John Mathias, 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:

ROLL NUMBER:	033024407
LOCATION ADDRESS:	4141 - 6A St. NE
HEARING NUMBER:	62445
ASSESSMENT:	\$1,120,000

This complaint was heard on July 25, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 - 31 Avenue NE, Calgary, Alberta, Boardroom 1.

Appeared on behalf of the Complainant:

- *Dave Mewha, ALTUS Group Ltd.*

Appeared on behalf of the Respondent:

- *Kimberly Cody, City of Calgary Assessment Business Unit*

Preliminary Matter:

At the request of the Complainant and with the consent of the Respondent, Files 62445 and 62455 (both Cardinal Coach Lines Limited) were heard concurrently.

Property Description:

4141 - 6A St. NE is 1.22 Acres of Industrial (IG) property located in Greenview Industrial Park. The land is assessed at \$918,033 per Acre for a 2011 assessment value of \$1,120,000.

Issues:

The complainant marked (3) An assessment amount as the matter on the complaint form. The issues under discussion were market value based on industrial sales of lands, and consideration for insufficient lot servicing.

Complainant's Requested Value: \$686,000

Board's Reasons for Decisions in Respect of Each Matter or Issue:

The Complainant, represented by Dave Mewha, presented a sales comparison argument to support the position that the assessment for 4141 - 6A St. NE is in excess of market value for property of its type in that location. Six comparables were listed. Of these, three were I-G and in the NE quadrant.

Further Mr. Mewha submitted that the lot is not fully serviced, because it is located on a street with no paving, curb or gutter and minimal street lighting. He requested an adjustment of -25% to correct for this.

Using the median of the complainant's variables at \$750,000 per acre, with a correction of -25% for partial services, the Complainant requested a revised assessment of \$686,000.

The Respondent, represented by Kimberly Cody, reviewed the Complainant's sales comparables, indicating that two of the NE I-G examples were Post Facto and not considered by the City. The third one was acceptable and had a time adjusted value of \$809,688 per acre.

She also advised that adjustments for partial services were made for lack of access to such services as water, sewer and electricity, but not for lack of pavement, curbs and gutters.

The City presented a list of four sales comparables, including two I-G properties. One of these two (11885 – 16 St. NE) was also presented by the Complainant. The two I-G comparables were for a 0.872 Acre property and a 1.845 Acre property, both in NE industrial districts similar to the subject's location.

The Board decided that the remainder of the comparables used by the Respondent were for superior properties, which inflated the price per acre of land. The two sales which were for I-G properties, one of which was listed by both presenters, are the best comparable evidence. One parcel is over one Acre, more similar to the subject property, the other smaller. Therefore the Board gave the value of the larger parcel 2/3 of the weight and the smaller 1/3, arriving at a weighted value of \$848,082 per Acre.

The argument regarding services constitutes a difference of opinion between the parties about what constitutes services. The Board does not consider lack of pavement as a relevant servicing factor. If the full complement of utility services is available to the lot, it is considered to be fully serviced. There was no evidence provided (eg: a servicing map) to show that this was not the case.

Board's Decision:

The assessment for 4141 6A St. NE is adjusted to \$1,030,000.
(1.845 Acres x \$848,082/Acre = \$1,034,660, truncated to \$1,030,000)

DATED AT THE CITY OF CALGARY THIS 24 DAY OF AUGUST 2011.



Lana Yakimchuk
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.*