

**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:	033002759
LOCATION ADDRESS:	744 – 41 Ave. NE
HEARING NUMBER:	62455
ASSESSMENT:	\$127,000

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*

Board's Decision in Respect of Preliminary Matters:

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. Testimonial evidence was cross-referenced

Property Description:

744 – 41 Ave. Is 0.138 Acres of Industrial (I-G) land located in NE Calgary, in the Greenview district. The property is valued at \$925,000 per Acre, and no influences are noted.

Issues:

The matter on the complaint form is (3) an assessment amount. The complainant's issue is the property is assessed over market value, as supported by the sales comparison approach.

Complainant's Requested Value: \$105,000

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

Mr. Dave Mewha, representative of the complainant, presented a sales comparison argument to support the position that the assessment for 744 – 41 Ave. 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, like the subject parcel.

The Respondent, represented by Ms. 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.

Ms. Cody 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 areas 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 of IG properties, one of which was listed by both presenters, are the best comparables. Using the average time-

adjusted value for these two properties, the Board determined the value of the subject property to be \$867,860 per Acre.

Board's Decision:

The assessment for 744 – 41 Ave. NE is reduced to \$119,000.
(Calculation: $\$867,860 \times 0.138 = \$119,764.68$, truncated)

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. C2	Complainant Disclosure
2. R2	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.*