

**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

***Regency Furniture Corp.
(represented by Brenda MacFarland, CRA), COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before

***Lana Yakimchuk, PRESIDING OFFICER
Y. Nesry, MEMBER
R. Deschaine, 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:	096024609
LOCATION ADDRESS:	5450 – 61 Ave. SE
HEARING NUMBER:	63046
ASSESSMENT:	\$2,260,000

This complaint was heard on August 5, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 - 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- *Brenda MacFarland, CRA*

Appeared on behalf of the Respondent:

- *Jarrett Young, City of Calgary Assessment Business Unit*

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

There were no procedural or jurisdictional matters.

Property Description:

5450 - 61 Ave. SE is a 4.324 Acre parcel of Industrial - General (I-G) land in SE Calgary. There are no influences on this property to increase or decrease the assessment.

Issues:

3. An assessment amount.

The complainant argued that the land has limitations, namely site shape and limited servicing, which decrease its value in comparison with other properties in the area.

Complainant's Requested Value: \$1,700,000

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

The Complainant's representative, Brenda MacFarland, agreed with the base value for land in this SE Industrial Park at \$525,000 per acre. She contended that the long rectangular shape, with access at a narrow end, limited the potential for this property's development. Further, she stated that when she called the City of Calgary to find the asking price for City property posted for sale adjacent to the subject lot, she was told that land was no longer for sale due to limitations including partial servicing (access to water). For this reason, the Complainant maintained that corner lot comparable sales used by the City were superior and the value of the subject lot should be reduced by an influence percentage of 25% to account for the limitations mentioned in evidence.

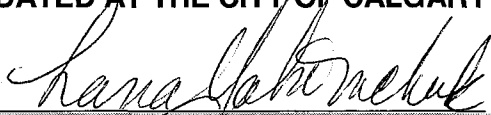
The Respondent's representative, Jarrett Young, accepted that \$525,000 per acre was an appropriate base value for the property. He pointed out a variety of long rectangular lots which had been successfully developed and which were valued at this rate, without an influence percentage subtracted. He stated that there was accessible water servicing available from 61st Avenue, which is adjacent to the property, as well as from the adjacent lot, which has a manufacturing warehouse on it. For these reasons he requested that the current assessment be upheld.

The Board agreed that there was not sufficient evidence to show that there are limitations on the subject lot. Utility services are available to this property, and the shape is typical of many lots. For these reasons, the Board did not support the imposition of an influence percentage on the assessment.

Board's Decision:

The assessment is upheld at \$2,260,000.

DATED AT THE CITY OF CALGARY THIS 22 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.*