

**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:**

***Steinbock Development Corporation Ltd (as represented by Altus Group Ltd),  
COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***F.W. Wesseling, PRESIDING OFFICER  
D. Steele, MEMBER  
H.Ang, 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: 067232017, 067232108 & 067232207**

**LOCATION ADDRESS: 1009A, 1009B & 1009C 9 Ave SW**

**FILE NUMBER: 67894, 67895 & 67898**

**ASSESSMENT: \$5,660,000 (1009A), \$2,010,000 (1009B), \$140,500 (1009C).**

This complaint was heard on 6th day of September, 2012 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 2.

Appeared on behalf of the Complainant:

- M. Cameron
- G. Kerslake

Appeared on behalf of the Respondent:

- D. Grandbois

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

[1] No specific jurisdictional or procedural matters were raised during the course of the hearing, and the CARB proceeded to hear the merits of the complaint.

[2] The Board agreed to hear the evidence for this file jointly with files 67895 (CARB #1748-2012-P) and 67898 (CARB# 1749/2012-P).

[3] Both Complainant and Respondent agreed to bring forward evidence and argument presented for files 68389 and 68474 (CARB# 1753/2012-P).

**Property Description:**

[4] Subject properties are vacant parcels located in downtown Calgary that have been developed as surface parking lots. Combined the subject lands consist of 49,929 square feet (1.15 ac). The City of Calgary Land Use Bylaw designates the subject site with a "Downtown Business District" classification.

**Issues:**

The Complainant raised the following matter in Section 4 of the Assessment Complaint form: Assessment amount.

Presentation of the Complainant and Respondent were limited to:

- Assessment market value is overstated in relation to comparable properties.

**Complainant's Requested Value:** \$4,780,000 for 1009A 9<sup>th</sup> Ave SW  
\$1,790,000 for 1009B 9<sup>th</sup> Ave SW  
\$135,000 for 1009C 9<sup>th</sup> Ave SW

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

[5] Complainant's Position: The primary argument put forward by the Complainant is that

the base land rate (\$225 per square foot) is inequitable with comparable properties in the same general area of Downtown. An Equity Analysis (C1, p 47) was reviewed which outlined a range of assessments from \$142 to \$177 per square foot accounting for influence adjustments. The subject properties in direct comparison and also accounting for influence adjustments are assessed at \$174 per square foot. The Complainant's requested assessment is based \$150 per square foot.

[6] Respondent's Position: The Respondent provided sales of vacant land parcels in the downtown area to show the difference in the base rate applied by the City for the different market areas. For DT2 East the sales supported the established base rate of \$225 per square foot while for DT2 West the rate is \$150 per square foot. The Complainant's equity comparables are all located in DT2 West. With 9<sup>th</sup> Street being the dividing line between the market areas and the proximity of the subject sites, a transition zone blend adjustment was applied to the assessments. In addition, these properties receive other influence adjustments due to its proximity to the railway, shape and access.

[7] A concern was expressed by the Respondent that no market value information based on sales was presented by the Complainant.

[8] In Rebuttal the Complainant reviewed the vacant land sales in market area DT2 East presented by the City and noted that it included other court ordered sales. The Complainant questioned the City's evidence for vacant land sales in both in DT2 West and DT2 East.

#### **Board's Decision:**

[9] Upon reviewing the verbal and written evidence provided by the parties, the Board found that the Complainant failed to demonstrate that the assessments were in excess of market values.

[10] The Board confirms the assessment at \$5,660,000 for 1009A 9th Ave SW, \$2,010,000 for 1009B 9<sup>th</sup> Ave SW and \$140,500 for 1009C 9<sup>th</sup> Ave SW.

Reasons: - The Board accepts the City's vacant land sales evidence as the best indicator of market value to support the assessments.

- The Board determined that the Complainant's equity comparable data were not sufficient to warrant a reduction to the assessments.

- The Board is convinced that the subject properties fit appropriately within the DT2 East market zone and should therefore be assessed using the base rate of \$225 per square foot.

DATED AT THE CITY OF CALGARY THIS 25 DAY OF September 2012.

  
F.W. Wesseling  
Presiding Officer

**APPENDIX "A"****DOCUMENTS PRESENTED AT THE HEARING  
AND CONSIDERED BY THE BOARD:**

<b>NO.</b>	<b>ITEM</b>
1. C1	Complainant Disclosure
2. C2	Complainant's Rebuttal
3. 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.*

*For MGB Administrative Use Only*

<i>Decision No.</i>		<i>Roll No.</i>		
<u><i>Subject</i></u>	<u><i>Type</i></u>	<u><i>Issue</i></u>	<u><i>Detail</i></u>	<u><i>Issue</i></u>
CARB	Parking Lot	Assessment higher than comparable properties	Assessment market zones	Equity