

**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:

Assessment Advisory Group, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

Hatem Naboulsi, PRESIDING OFFICER

Donald Steele, 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: 141121202

LOCATION ADDRESS: 12700 Macleod Trail SE

HEARING NUMBER: 64102

ASSESSMENT: \$2,840,000

This complaint was heard on 8th day of August, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 12.

Appeared on behalf of the Complainant:

- *Troy Howell*

Appeared on behalf of the Respondent:

- *Eliseo Daltorio*

Property Description:

The subject property is a corner lot funeral home located along Macleod Trail but does not have direct access from Macleod Trail. Access is from Lake Fraser Drive consisting of 43165 sq. / ft. of land and 8222 sq. ft. building built in 1997 with commercial corridor 3 land use designation in Lake Bonavista community.

The subject property is assessed using the cost approach with land rate assessment of \$47.40 sq. /ft.

Issues:

What is the correct assessment for the land portion of the subject property?

Summary of Evidence:

The Complainant argued that the land assessment of the subject is inequitable. In support of this argument, the Complainant provided the assessment of the adjacent land at 12725 Lake Fraser Dr. SE which is assessed at \$25/sq. ft.

The Complainant requested the assessment for the land portion be reduced to \$1,079,125 or \$25 per sq. ft. plus the building cost of \$780,904. For a total assessment value of \$1,860,029.

The Respondent submitted Exhibit R1 in support of the assessment and argued that the Complainant has not met the burden of proof. The Respondent indicated that the adjacent land has a different land use restriction and provided the Board with a copy of Bylaw No. 134Z90.

The Respondent indicated that the adjacent property received a 25% reduction in the assessment because it does not have physical access and asked the Board to confirm the assessment.

Findings:

The Board finds that the 2010 assessment of the adjacent property was \$1,480,000 or \$34 per sq. ft. (C1- page 11) and reduced for 2011 by the City of Calgary to \$1,080,000 or \$25 per sq. ft.


(C1- Page 12). While the subject property was reduced by the ARB (0809/2010-P) in July 2010 to \$1,467,610 or \$34 per sq. ft. for land value and increased by the City of Calgary to \$2,046,051 or \$47.40 per sq. ft. for 2011.

The Board is convinced that the subject property is similar to the adjacent property therefore should be equitably assessed at \$25 per sq. ft for a value of \$1,079,125 plus 25% access and 5% corner lot influences for a value of \$1,402,862 plus the improvement which was not contested in the amount of \$795,546 for a total 2011 assessment value of \$2,198,000.

Board's Decision:

The Board reduces the assessment from \$2,840,000 to \$2,198,000.

DATED AT THE CITY OF CALGARY THIS 31 DAY OF AUGUST 2011.


Hatem Naboulsi
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.*