

**COMPOSITE
ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

In the matter of the complaint against the property assessment as provided by the *Municipal Government Act*, (MGA) Chapter M-26, Section 460, Revised Statutes of Alberta 2000 (the Act).

between:

***676734 Alberta Ltd. & Cartradan Holdings Ltd. (as represented by Altus Group Ltd.),
COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***C. J. Griffin, PRESIDING OFFICER
R. Deschaine, MEMBER
R. Roy, MEMBER***

This is a complaint to the *Composite Assessment Review Board* (CARB) 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: 113007603

LOCATION ADDRESS: 7395 – 11 Street SE

HEARING NUMBER: 64663

ASSESSMENT: \$2,400,000.

This complaint was heard on 4th day of October, 2011 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:

- B. Neeson

Appeared on behalf of the Respondent:

- W. Ehler

Property Description:

According to the Assessment Summary Report (Exhibit C-1 pg. 15) the subject property is described as being a free standing 5,201 Sq. Ft. retail warehouse building located on a major traffic artery. The building, which was constructed in 1995, sits on a 1.27 acre site.

The property has been assessed through application of the Direct Sales Comparison Approach for the land only. The land parcel has been assessed at a rate of \$43/Sq. Ft. plus a corner influence of +5%.

Issues:

While there are a number of interrelated issues attached to the Assessment Review Board Complaint form, the Complainant indicated at the Hearing that the issue to be considered by the CARB is reduced to:

1. The assessment of the subject property is not equitable with the adjoining parcel which has been granted a "shape" reduction equating to 25%. The subject parcel is of a similar shape.

Complainant's Requested Value: \$1,800,000.

Party Positions:

Complainant's Position

As noted above, there is essentially a single issue for the CARB to consider in this matter and that is: should the subject parcel be granted a "shape" reduction similar to the adjoining parcel.

In support of their contention the Complainant introduced (Exhibit C-1 pg. 19) a copy of a City of Calgary produced site outline plan of both the subject property and the abutting parcel (7373 – 11 St. SE) upon which is superimposed the building improvement(s) outline. It is, in the opinion of the Complainant, inequitable to apply a "shape" factor to the abutting parcel but not to the subject as the shapes of the two are very similar. The Complainant further introduced (Exhibit C-1 pg. 36) a copy of the Assessment Summary Report for the adjacent property located at 7373 – 11 Street SE upon which they have high-lighted the "Shape Factor – reduced functionality" noted opposite the Heading Influences.

Respondent's Position

The Assessor introduced (Exhibit R-1 pgs. 10 – 18) a series of maps and aerial photographs concentrating on both the subject parcel as well as the abutting parcel. It is the contention of the Assessor that the adjacent parcel was granted the "shape" reduction due to the very limited access/egress point serving same together with reduced functionality of the site created by said access/egress point. The Assessor pointed out that the subject property enjoys significantly better access/egress points as well as excellent exposure to the high traffic roadways abutting the parcel. It is further the opinion of the Assessor that the shape of the subject parcel does not reduce its functionality to anywhere near the same degree as the abutting parcel.

Board's Decision:

The assessment is **confirmed** at: **\$2,400,000.**

Decision Reasons:

The CARB is of the judgment that the shape of the subject parcel, while similar to the abutting parcel, does not pose as dire a reduction in the functionality or development potential as does the shape of the abutting parcel. This decision is based primarily upon the very limited access/egress point of the abutting parcel, a factor not shared by the subject. Additionally, the CARB is of the judgment that any potential negative shape influence that might affect the subject parcel is offset by the excellent roadway exposure enjoyed by same.

DATED AT THE CITY OF CALGARY THIS 17 DAY OF October 2011.


C. J. Griffin,
Presiding Officer

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

NO.	ITEM
1. C1	Complainant's Disclosure
2. R1	Respondent's 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.*