

**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),
COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***W. Kipp, PRESIDING OFFICER
Y. Nesry, MEMBER
D. Pollard, 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 NUMBERS:	067 232 017
LOCATION ADDRESSES:	1009A – 9 Avenue SW, Calgary AB
HEARING NUMBERS:	63489
ASSESSMENTS:	\$6,920,000

This complaint was heard on the 27th day of September, 2011 at the office of the Assessment Review Board located at Floor No. 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 12.

Appeared on behalf of the Complainant:

- *S. Sweeney-Cooper (Altus Group)*

Appeared on behalf of the Respondent:

- *D. Grandbois (Assessment Business Unit)*

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

There were no procedural or jurisdictional matters to be decided by the Board.

Property Description:

The subject property is a commercial land parcel in downtown that is occupied as a surface parking lot. Total area is 33,584 square feet.

The base assessment rate for this DT2E market zone land is \$275.00 per square foot.

The assessment is \$6,920,000 (\$206.05 per square foot). This property is adjacent to a boundary line between market zones and receives a -10% Transition Zone adjustment. In addition, it receives a -15% adjustment for being adjacent to a railway line.

Issues:

Assessment Review Board Complaint forms were filed for these roll numbers on March 7, 2011. On the form, boxes 3 (Assessment amount) and 4 (Assessment class) were checked in Section 4 – Complaint Information. Section 5 – Reason(s) for Complaint contained a list of 13 grounds for appeal.

At the hearing, the Complainant pursued one issue: "What is the equitable land rate to be applied to this land parcel?"

Complainant's Requested Value: \$4,533,840 (\$180.00/ square foot less 25% for influences)

Party Positions on the Issue:

Complainant's Position:

The subject land is situated in the DT2 East downtown zone. It is in a transition zone which qualifies it for a 10% negative adjustment. The Complainant was of the opinion that the property was across the zone boundary in zone DT2 West where the base rate is \$180 per square foot. A table of assessment data on DT2 West equity comparables showed the base assessment rate of \$180.

Respondent's Position:

The Respondent provided maps showing the location of the subject property in the DT2 East market zone. A table of comparable properties were all assessed using a base land rate of \$275 per square foot.

Board's Decision:

The 2011 assessment is confirmed.

Reasons for the Decision:

The Board is convinced that the subject land parcel fits properly within the DT2 East market zone and should therefore be assessed using the base land rate of \$275 per square foot.

DATED AT THE CITY OF CALGARY THIS 21st DAY OF October 2011.



W. Kipp
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.*

For Administrative Use:

Appeal Type	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Other	Vacant Land	Sales Approach	Land Value