

**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:

***Wigalo Holdings Ltd. Investments Ltd. (as represented by Assessment Advisory Group),  
COMPLAINANT***

and

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

before:

***C. J. Griffin, PRESIDING OFFICER  
J. Rankin, MEMBER  
M. Peters, 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:** 068110808

**LOCATION ADDRESS:** 301 – 10<sup>th</sup> Avenue SW

**HEARING NUMBER:** 63537

**ASSESSMENT:** \$3,710,000.

This complaint was heard on 21<sup>st</sup> day of October, 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:

- T. Howell

Appeared on behalf of the Respondent:

- R. Natyshen

**Property Description:**

According to the Assessment Summary Report (Exhibit C-1 pg. 2) the subject property is assessed as being land only with a sub-property use of Surface Parking Lot with no improvements. The assessment value influences are noted as *corner lot* and *traffic collector*. The property site is 0.42 acres in size.

**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 subject property has been given a 'corner influence' of +5% and this is inequitable with similar properties.

**Complainant's Requested Value:** \$ 3,500,000.

**Party Positions:****Complainant's Position**

The Complainant maintains that the subject property has been unfairly assessed as vacant land when it is in fact an operating parking lot. Additionally, the subject property has been assessed with a 'corner influence', which adds +5% to the assessed value, whereas similar properties have not been assessed with this influence. In support of this contention the Complainant provided (Exhibit C-1 pgs 8 & 9) copies of the Assessment Summary Reports for two similar vacant land parcels also located within the same community of the City.

**Respondent's Position**

The Assessor introduced (Exhibit R-1 pgs. 14 & 15) copies of the Assessment Explanation Supplement for two similar corner lots which have also been assessed on the basis of land only and both of which have also been given the +5% 'corner influence' factor in their assessments.

**Board's Decision:**

The assessment is **confirmed** at: **\$3,710,000.**

**Decision Reasons:**

The CARB questioned the Complainant about their understanding of the concept of "highest and best use" and the fact that the capitalized income produced by the subject parking lot would not, in the judgment of the Assessor, equal or exceed the basic land value of the site. The Complainant answered that they were aware of, and did understand, this concept. The CARB then asked the Complainant if they had completed an income study to validate that the subject property should have been assessed on a basis other than as land only and the answer was that they had not completed such a study. Turning to the Complainant's equity comparables, the CARB asked if the two comparable parcels were corner lots, as is the subject, and were told that they were not! At this point the CARB suggested to the Complainant that they did not have

valid support for their complaint and that they had not met Onus. The CARB further pointed out to the Complainant that it is incumbent for a professional tax agent to explain to their client that pursuing such an adjustment to the assessed value of a property, on the basis as has been presented in this case, may well lead to an assessment of costs, the potential of which would exceed the potential 5% saving that might be gained in the unlikely event that such an argument were to succeed.

It is incumbent upon the Complainant to provide the CARB with clear, detailed and, hopefully, unequivocal evidence to justify an alteration to the assessed value of a property and the CARB is of the judgment that, in this case, the Complainant has failed to provide such evidence. The CARB advised the Complainant to review such cases with a more critical eye in the future. The CARB also suggested to the Complainant that they revisit the concept of "Highest and Best Use" and gain a better understanding of same.

DATED AT THE CITY OF CALGARY THIS 8<sup>th</sup> DAY OF November 2011.

  
C. J. Griffin,  
Presiding Officer

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

<b>NO.</b>	<b>ITEM</b>
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.*