

**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:

**1169009 Alberta Ltd.  
As represented by  
Altus Group Ltd.  
COMPLAINANT**

and

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

before:

***J. Acker, PRESIDING OFFICER  
D. Pollard, MEMBER  
Y. Nesry, 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:

<b>ROLL NUMBER:</b>	<b>066144809</b>
<b>LOCATION ADDRESS:</b>	<b>1814 10 Avenue SW</b>
<b>HEARING NUMBER:</b>	<b>63007</b>
<b>ASSESSMENT:</b>	<b>\$ 424,500</b>

This complaint was heard on 26<sup>th</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 6.

Appeared on behalf of the Complainant:

- Stephanie Sweeney-Cooper

Appeared on behalf of the Respondent:

- Lawrence Wong

**Property Description:**

The subject is a .11acre (4,995 square foot) vacant parcel located at 1814 10 Ave SW. It is improved for use as a parking lot adjacent to the Western Veterinary Specialist Centre at 1802 10 Ave SW. The subject provides vehicular access to both its parking and that of the Veterinary Centre and all of its parking is to the benefit of the Western Veterinary Specialist Centre. The subject fronts 10 Avenue SW, and is zoned Direct Control under bylaw 64D2010. The rear of the property abuts a train track and the assessment reflects a 15% reduction for this site influence.

**Issues:**

1. The base land value of \$100/square foot applied by the assessor is inequitable insofar as the subject is required for use as parking to support the adjacent development of the Western Veterinary Specialist Centre and should be valued as residual property serving the parking requirements of other assessed lands.

**Complainant's Requested Value:** \$ 750.00

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

1. There is insufficient evidence or argument to disturb the valuation applied by the assessor.

**Board's Decision:**

The Complainant argued that the subject parcel is used exclusively to meet the parking requirements of the developed property at 1802 10 Avenue SW. Accordingly, the value of the subject is captured in the assessment for that adjacent property. In support of this argument, the Complainant provided 8 equity comparables demonstrating the City of Calgary's approach to valuing parking facilities for other developments as residual lands at a nominal parking rate of \$750 regardless of parcel size.

The Respondent provided 6 equity comparables along 10 Avenue SW demonstrating a consistent assessed rate of \$100/sq foot adjusted for site influences which demonstrated a consistent approach to valuation.

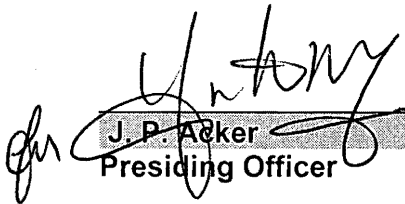
The central issue argued by the Complainant was that an inequity exists insofar as the subject has not been assessed at the nominal value extended to other properties which provide parking offsite from a development in order to meet City Land Use Bylaw requirements.

Upon examination of the evidence, the Board could find no reference in the Direct Control Land Use Bylaw that requires any provision of parking for the Western Veterinary Specialist Centre. Photographic evidence shows that the subject is tied to the Veterinary Clinic as access to the clinic is from a driveway off 10<sup>th</sup> Avenue on the subject site. However, in order to support the argument that the subject lands are used exclusively by another development in order to comply with development requirements, it is expected that a caveat on the subject should be in place. No such evidence was provided.

Accordingly the Board was not persuaded that the Complainant had provided sufficient evidence and argument to disturb the assessment.

The assessment is confirmed at \$ 424,500.

DATED AT THE CITY OF CALGARY THIS 10<sup>th</sup> DAY OF November, 2011.

  
J. P. Acker  
Presiding Officer

*For MGB Administrative Use Only*

Decision No. 2748-2011-P		Roll No. 066144809		
<u>Subject</u>	<u>Type</u>	<u>Issue</u>	<u>Detail</u>	<u>Issue</u>
CARB	Other Property Types	Parking	Land Value	Equity Comparables

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

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