



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:

***612961 Alberta Ltd (as represented by Colliers International Realty Advisors Inc),
COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***F. Wesseling, PRESIDING OFFICER
S. Rourke, BOARD MEMBER
E. Reuther, BOARD 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 2013 Assessment Roll as follows:

ROLL NUMBER: 067076000

LOCATION ADDRESS: 532 8 Ave SW

FILE NUMBER: 71562

ASSESSMENT: \$2,180,000

This complaint was heard on 26 day of June, 2013 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- *B. Peacock, Colliers International realty Advisors Inc*

Appeared on behalf of the Respondent:

- *K. Gardiner, City of Calgary*

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

N/A.

Property Description:

{1} The property is located in downtown Calgary and contains 6161 square feet. Combined with an adjacent lot to the west the property is utilized for a parking lot, containing 46 spaces. The assessment is based on land value only. The City of Calgary Land Use Bylaw classifies the property "Downtown Business District".

Issues:

[2] The Complainant raised the following matter in Section 4, item 3 of the Assessment Complaint form: Assessment amount

Presentation of the Complainant and Respondent were limited to:

Assessment market value is overstated in relation to comparable properties.

Fair and consistent application of influences.

Complainant's Requested Value: \$2,070,000

Board's Decision:

Upon reviewing information provided by the parties, the Board found that the Complainant failed to demonstrate that the property should be afforded a transition zone and corner lot adjustment.

The Board confirms the assessment at **\$2,180,000**.

Legislative Authority, Requirements and Considerations:

[3] The Composite Assessment Review Board receives its authority under the appropriate sections outlined in Part 11 of the Municipal Government Act (MGA).

Position of the Parties

Complainant's Position:

[4] The subject property is assessed as land only. Its current use is a parking lot in conjunction with a similar sized lot immediately to the west. The two lots have been owned by the same company since 1994 and are in separate titles. The lot immediately to the west is assessed in a similar manner except that 2 influence factors are applied by the City. The influence factors are a positive 5% for the corner lot and negative 10% for being in the transition zone. The City has established for assessment purposes that 5 Street SW is a Transition Boundary. The request by the Complainant is that the influence factors should also be applied to the subject lot as it is used in combination with the adjacent lot.

[5] In support of the request the Complainant provided basic assessment information on the adjacent lot as well the titles for each property. The subject property is assessed at \$353 per square foot. With the application of the influence factors the assessment would be \$336 per square foot which is similar to the adjacent lot.

Respondent's Position:

[6] The Respondent strongly objected to the request by outlining the implications it would have throughout the City should the Board look favourably on the request. It was indicated that the assessment is not based on use and that under the Municipal Government Act municipalities must assess individual properties without consideration if it is owned in conjunction with adjacent titles. The owners of the property have had plenty of opportunity since 1994 to consolidate the titles.

[7] In support of its position and in particular the implications on the properties elsewhere in the City an equity comparable in the Beltline was provided for the Board's consideration. This example involved 3 parcels (R1, pg 8-12).

Board's Reasons for Decision:

The process and methodology utilized by the City in applying influence factors is sound and implemented in an equitable manner, and applying the influences as requested would distort the equity of other properties

The Complainant did not provide site specific evidence for comparable properties for the Board's consideration to establish an inequity with other properties .

DATED AT THE CITY OF CALGARY THIS 24th DAY OF July 2013.


F. Wesseling

Presiding Officer

APPENDIX "A"

**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
1. C1	Complainant Disclosure
2. R1 Assessment Brief	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 MGB Administrative Use Only

Decision No.		Roll No.		
<u>Subject</u>	<u>Type</u>	<u>Issue</u>	<u>Detail</u>	<u>Issue</u>
CARB	Commercial- parking lot Downtown	Assessment value of interior lot	Application of influence factors	Positive 5% for Corner lot and negative 10% for transition zone.