



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:

Irving Wire products Corp.(as represented by Assessment Advisory Group 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: 112108659

LOCATION ADDRESS: 7005 Fairmount Drive SE

FILE NUMBER: 71812

ASSESSMENT: S2,140,000

This complaint was heard on 25 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:

- *T. Youn, Assessment Advisory Group inc*
D. Bowman, Assessment Advisory Group Inc
S. Cobb, Assessment Advisory Group Inc

Appeared on behalf of the Respondent:

- *J. Tran, City of Calgary*

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

[1] No specific jurisdictional or procedural matters were raised during the course of the hearing, and the CARB proceeded to hear the merits of the complaint

Property Description:

[2] Property is located in the Fairview Industrial area in SE Calgary. The site consists of 3.67 acres and contains no improvements. The property borders Fairmount Drive to the East and the C-train right of way to the West. The City of Calgary Land Use Bylaw classifies the property Industrial General (IG) District.

Issues:

[3] 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:
-Application of an influence factor to the assessment value with regard to shape.

Complainant's Requested Value: \$1,609,000

Board's Decision:

[4] Upon reviewing information provided by the parties, the Board found that the Complainant failed to demonstrate that the assessment was in excess of market value.

The Board confirms the assessment at **\$2,140,000**.

Legislative Authority, Requirements and Considerations:

[5] The Composite Assessment Review Board receives its authority under the appropriate sections outlined in Part 11 of the Municipal Government Act (MGA). In particular Section 467(1) of the MGA is referenced.

Position of the Parties**Complainant's Position:**

[6] The sole issue concerning the Complainant is with regard to the developability of the subject property. It was indicated that due to the L shape of the parcel, development has been restricted. The request from the Complainant is that a negative 25% Influence Factor for shape be applied to the assessment. A City of Edmonton definition of a shape adjustment was provided (C1. pg 25).

[7] In support of the shape influence adjustment request four comparables were outlined and discussed in regard to shape. Two of these properties received a shape factor influence adjust of negative 25%. In addition, a commercial property was highlighted, where shape of the parcel affected the assessment. This parcel however, is only 5,300 square feet, considerably smaller than the subject property. The Complainant indicated that the shape of the subject property is atypical and severely limited its development potential.

Respondent's Position:

[8] The Respondent provided background information on the subject parcel and reviewed the Complainant's comparables. Definitions of the City of Calgary Non Residential Properties Influence Adjustments for assessment were outlined. The definition for shape is as follows:

"is applied to properties which have reduced development potential or functionality as a result of the shape of the lot."

[9] The shape of the subject parcel in the view of the City, has not restricted development of the parcel and to date the owner and agents have not been able to demonstrate this. The parcel is of sufficient size and has good access to warrant industrial development.

Board's Reasons for Decision:

The complainant was unable to provide compelling evidence that the shape of the parcel restricted the development of the subject parcel.

The parcel size, at 3.64 acres, and the lack of access issues onto Fairmount Drive indicated to the Board that the property is developable as was shown in the Respondent's evidence.

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 Evidence Package	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

<i>Decision No.</i>		<i>Roll No.</i>		
<u><i>Subject</i></u>	<u><i>Type</i></u>	<u><i>Issue</i></u>	<u><i>Detail</i></u>	<u><i>Issue</i></u>
CARB	Industrial	Assessment value	Request Shape influence factor	Developability of property