



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:

1029139 ALBERTA LTD.
(as represented by Altus Group Ltd.)

Complainant

and

THE CITY OF CALGARY

Respondent

before:

T. Shandro, PRESIDING OFFICER
J. Rankin, BOARD MEMBER
P. Grace, 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:	201797784
LOCATION ADDRESS:	1141 – 17 Avenue SW, Calgary, Alberta
FILE NUMBER:	72914
ASSESSMENT:	\$2,580,000

This complaint was heard on August 12, 2013, at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 4.

Appeared on behalf of the Complainant:

- M. Cameron, Agent, Altus Group Ltd.

Appeared on behalf of the Respondent:

- C. Fox, Assessor, The City of Calgary

Procedural or Jurisdictional Matters

- [1] There were no procedural or jurisdictional matters arising.

Property Description

- [2] The subject property is a vacant lot located in the community of Mount Royal Lower and assessed as a parcel size of 11,772 square feet ("SF") in the submarket area of "BL6". BL6 is designated by the Respondent to be a narrow stretch around 17 Avenue SW from approximately 5 Street to 14 Street SW.

Issues

- [3] In Section 4 of the Assessment Review Board Complaint, dated February 28, 2013, and received by the Board on March 4, 2013 (the "Complaint Form"), the following were marked as matters for complaint:

- 1) 3, "an assessment amount"; and
- 2) 4, "an assessment class".

- [4] At the hearing the Complainant spoke only to the assessment amount, not to the assessment class.

- [5] After hearing the arguments from both the Complainant and the Respondent, the following is determined to be the issue in this matter:

1. Is the assessed land rate for the subject property incorrect?

Complainant's Requested Value

- [6] In the Complaint Form the Complainant requested a reduced assessment of \$1,970,000. At the hearing the Complainant amended the requested value to \$1,870,000.

Board's Decision

[7] The Board confirms the assessment of the subject property.

Complainant's Position

[8] The Complainant provided a land sale analysis which included four properties sold between May 2011 and November 2011:

- 1) Three were in the submarket area of BL2 on 218 – 10 Avenue SW, 209 – 12 Avenue SW, and 120 – 13 Avenue SW; and
- 2) One in BL8 located at 103 – 17 Avenue SW.

[9] The analysis calculated a mean per SF sale price of \$154.35 and a median of \$166.64.

[10] The Complainant stated that the latter property in BL8, which had a per SF sale price of \$158.08, is the only land sale on 17 Avenue SW and is therefore the most comparable to the subject property.

Respondent's Position

[11] The Respondent disagreed that any of the Complainant's comparables in its land sale analysis were similar to the subject property.

[12] While the parties agreed there were no recent sales in BL6, the Respondent argued that four land sales in its analysis, which are located in BL3 and BL4, are much more similar. Like the subject property, they are located west of 5 Street SW at:

- 1) 901A – 10 Avenue SW;
- 2) 1031 – 15 Avenue SW;
- 3) 633 – 10 Avenue SW; and
- 4) 614 – 10 Avenue SW.

[13] Although none of the properties are located on 17 Avenue and they are further north than the subject property, the Respondent argued that these four properties are more similar.

Board's Reasons for Decision

[14] The Board finds the four properties provided by the Respondent are more similar to the subject property than the properties used by the Complainant in its analysis. Therefore there is insufficient information before the Board to find the assessment is unfair or inequitable.

[15] For these reasons, the Board therefore confirms the assessment of the subject property.

DATED AT THE CITY OF CALGARY THIS 12 DAY OF September 2013.



T. Shandro
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 Purposes Only

Property Type	Property Sub-Type	Issue	Sub-Issue
Other	Vacant	Sales approach	Land rate