



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:

***Richardson, Terrence Walter Harold, and Richardson, Donald Keith
(as represented by Altus Group), COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***Board Chair, T. Helgeson
R. Roy, BOARD MEMBER
R. Cochrane, 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: 054006754

LOCATION ADDRESS: 315 Moraine Road NE

FILE NUMBER: 73052

ASSESSMENT: \$1,440,000

This complaint was heard on 4th day of September, 2013 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:

- *M. Robinson*

Appeared on behalf of the Respondent:

- *B. Brocklebank*

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

- [1] No procedural or jurisdictional matters were brought before the Board.

Property Description:

[2] The subject property at 315 Moraine Road NE is located in the Meridian Industrial District. The subject property is zoned I-C, "Industrial Commercial". The subject property is used for automobile storage by an automobile dealership. The assessable land area is 1.52 acres. There is one small building on the site that resembles the kind of garage found on residential lots.

- [3] **Issue:** Does the assessed value of the subject property reflect market value?

- [4] **Complainant's Requested Value:** \$1,060,000

- [5] **Board's Decision:** The assessment is confirmed at \$1,440,000.

Positions of the Parties

Complainant's Position:

[6] The assessment is in excess of its market value for assessment purposes. The aggregate assessment per square foot applied to the subject property does not reflect market value when using the direct sales comparison approach.

[7] The Complainant will present vacant land sales of properties similar in size to the subject property and zoned I-B and I-C. I-C stipulates an FAR of 1, and a height of 12 meters. Sales reports for these sales comparables will be presented and discussed. The sale prices of the comparables indicate a value of \$700,000 per acre, not the \$950,000 as assessed.

Respondent's Position:

[8] The subject property is in the northeast quadrant, and the Respondent's comparables are located in the northeast quadrant. On the other hand, the Complainant's sales comparables are located Royal Vista, a district in the northwest, and they are very far from the subject property.

[9] The Complainant's request of \$700,000 per acre would produce an assessment-to-sales ratio ("ASR") of 0.76. That amply demonstrates the difference between northeast and northwest.

Board's Reasons for Decision

[10] The Respondent has clearly shown that properties sell at different rates in Royal Vista (R-1, page 14) than in the northeast. The Board finds that the Complainant's comparables are not comparable to the subject property.

DATED AT THE CITY OF CALGARY THIS 17th DAY OF December 2013.

A handwritten signature in blue ink, consisting of a series of loops and a long horizontal stroke, positioned above a horizontal line.

Presiding Officer

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

NO.	ITEM
1. C1	Complainant Disclosure
2. C2	Complainant's Rebuttal
3. R1	Respondent's Evidence

For Administrative Use

Property Type	Property Sub-Type	Issue	Sub-Issue
Vacant Land	Vacant Land	Sales Approach	Land Value

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.*