



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:

Boardwalk Equities Inc (as represented by Altus Group Ltd), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

F. Wesseling, PRESIDING OFFICER

K. Farn, BOARD MEMBER

P. Cross, 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 2014 Assessment Roll as follows:

ROLL NUMBER: 065044208

LOCATION ADDRESS: 560 Cedar Cr SW

FILE NUMBER: 74530

ASSESSMENT: \$1,530,000

This complaint was heard on 5th day of August, 2014 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:

- *J. Weber, Agent, Altus Group Ltd*

Appeared on behalf of the Respondent:

- *C. Chichak, Assessor, City of Calgary*
- *M. Byrne, Assessor, City of Calgary*
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Board's Decision in Respect of Procedural or Jurisdictional Matters:

[1] The Board derives its authority to make this decision under Part 11 of the Municipal Government Act (the Act). The parties did not object to the panel representing the Board as constituted to hear the matter. No procedural or jurisdictional matters were raised and the merit hearing proceeded.

Property Description:

[2] The subject property is a vacant residential parcel located in the community of Spruce Cliff. Its future intended use is multifamily residential. The property is grassed and consists of 0.37 acres. The City of Calgary Land Use Bylaw classifies the property Direct Control (DC) District.

Issues:

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

The issues were further clarified as: Equity with other similar properties.

Complainant's Requested Value: \$1,227,000

Board's Decision:

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

[5] The Board confirms the assessment at **\$1,530,000**.

Legislative Authority, Requirements and Considerations:

[6] Both parties submitted background information in the form of photographs, aerials, site maps as well as evidence on the issues at hand. In the interest of brevity, the Board will restrict its comments to those items the Board determined to be relevant to the matters at hand. Furthermore, the Board's findings and decision reflect on the evidence presented and examined by the parties before the Board at the time of the hearing.

[7] The Board was presented with a number of previous decisions of the Assessment Review Board. While the Board respects the decisions rendered by those Boards, it is mindful that those decisions were made in respect of issues and evidence that may be dissimilar to the evidence presented to this Board. This Board will therefore give limited weight to those decisions, unless the issues and evidence are shown to be timely, relevant and materially similar to the subject complaint.

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

[8] The Complainant's request is a reduction in the square footage value from \$94.93 to \$77 for the vacant residential land parcel. Six sales comparables were provided and an adjustment calculation was provided to allow for economies of scale for smaller lots. This calculation resulted in a small adjustment and request for a minor assessment reduction.

Respondent's Position:

[9] The Respondent indicated that there was only one issue and indicated that its evidence supports the assessment. In support of its position the Respondent reviewed how the assessment historically has been done for multi residential parcels. The methodology has changed little over the years.

[10] The 2014 Multi Residential (MR) Land rates were reviewed and in particular the sale comparables for this particular market area (MR4) were outlined. In the City's analysis the time adjusted median was \$96.36 per square foot. It was noted that the data set used by the Complainant was very similar.

Board's Reasons for Decision:

[11] The Board found that the reasoning shown by the Complainant for the reduction in assessment was not supported by the evidence provided. The evidence provided by the Respondent was considered by the Board to be more compelling and based on market realities. The Board accepted the City's evidence for rate adjustments over 1 acre.

[12] The Board did not accept as a market reality the Complainant's rational for economies of scale with regard to the subject parcel size.

DATED AT THE CITY OF CALGARY THIS 12 DAY OF SEPTEMBER 2014.


F. Wesseling

Presiding Officer

APPENDIX "A"

DOCUMENTS PRESENTED AT THE HEARING AND CONSIDERED BY THE BOARD:

NO.	ITEM
1. C1 Evidence Submission	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	Vacant Residential land	Assessment Value	Equity	Sales comparables with similar properties.