



## **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:**

***Suncor Energy Inc. COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***K. D. Kelly, PRESIDING OFFICER***

***J. Mathias, BOARD MEMBER***

***J. Pratt, 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:

<b>ROLL NUMBER:</b>	<b>081293805</b>
<b>LOCATION ADDRESS:</b>	<b>2235 – 33 AV SW</b>
<b>FILE NUMBER:</b>	<b>76609</b>
<b>ASSESSMENT:</b>	<b>\$5,190,000</b>

This complaint was heard on 26<sup>th</sup> day of August, 2014 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- *L. Sangdaan – Suncor Energy Inc.*

Appeared on behalf of the Respondent:

- *M. Byrne – Assessor, City of Calgary*

**Regarding Brevity:**

[1] The Composite Assessment Review Board (CARB) reviewed all the evidence submitted by both parties. The nature of the submissions dictated that in some instances certain evidence was found to be more relevant than others. The CARB will restrict its comments to the items it found to be most relevant.

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

[2] Prior to the commencement of the Hearing, the Parties advised that they had reached a mutual agreement to reduce the assessment of the subject to \$5,010,000 based on a factual correction. The area of the subject was changed and reduced from the assessed 27,880 square feet (SF) to 26,806 SF. The difference in site area is due to the sale of part of the parcel for road widening purposes. The resultant corrected assessed value was \$5,010,000.

**Property Description:**

[3] The subject is a 26,806 SF land parcel improved with a Petro Canada gas bar and convenience store located at 2235 – 33 AV SW at its intersection with 22 ST SW. It is assessed as a corner lot using the Cost Approach to Value methodology. With the correction to the area of the parcel, the land is valued at \$4,362,677 and the improvement at \$653,133 for a total recommended (corrected) assessment of \$5,010,000 (rounded).

**Issues:**

[4] No issues heard.

**Complainant's Requested Value**

[5] The Complainant requested that the assessment be reduced to \$5,010,000.

**Board's Decision:**

[6] The Board accepted the recommendation of the parties and reduced the assessment to \$5,010,000.

**Legislative Authority, Requirements and Considerations:**

[7] None cited.

**Positions of the Parties**

**Complainant's Position:**

[8] The Complainant requested that the reduced assessment of \$5,010,000 be accepted by the Board.

**Respondent's Position:**

[9] The Respondent requested that the reduced assessment of \$5,010,000 be accepted by the Board.

**Board's Reasons for Decision:**

[10] The Board finds that the parties have re-examined the issue related to an over-assessment of the subject, corrected a factual error related to the size of the subject parcel, and concur on a revised assessment of \$5,010,000.

[11] The Board finds that the reduced assessment of \$5,010,000 is reasonable, correct, and fair.

DATED AT THE CITY OF CALGARY THIS 18<sup>th</sup> DAY OF September 2014

  
 K. D. Kelly  
 Presiding Officer

**APPENDIX "A"**

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

NO.	ITEM
1. C-1	Complainant's submission
2. R-1	Respondent's submission

*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.*

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Appeal Type	Property Type	Property Sub-type	Issue	Sub-Issue
CARB	commercial	Gas bar/service centre	market value	Assessment parameters - parcel size