

**CALGARY  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

In the matter of the complaint against the Property/Business assessment as provided by the *Municipal Government Act*, Chapter M-26, Section 460(4).

**between:**

***Assessment Advisory Group, COMPLAINANT***

**and**

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

**before:**

***H. Kim, PRESIDING OFFICER***

***D. Pollard, MEMBER***

***T. Usselman, 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 2010 Assessment Roll as follows:

<b>ROLL NUMBER:</b>	<b>090092008</b>
<b>LOCATION ADDRESS:</b>	<b>4089 Brandon St SE</b>
<b>HEARING NUMBER:</b>	<b>58200</b>
<b>ASSESSMENT:</b>	<b>273,500</b>

This complaint was heard on the 15 day of June, 2010 at the office of the Assessment Review Board located at Floor Number Four, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 6.

Appeared on behalf of the Complainant:

- *Yuan Tao*
- *Troy Howell*

Appeared on behalf of the Respondent:

- *Jarrett Young*

**Property Description:**

The subject is an irregularly shaped vacant parcel, located at a bend in Brandon St SE in the Manchester Industrial area north of 42 Ave and west of Blackfoot Trail SE. The parcel is roughly triangular with a narrow passage leading to its street frontage. It comprises 0.52 acres zoned Industrial General (I-G) and the assessment is for vacant land based on sales comparables.

**Issues:**

The Complainant identified two issues on the Complaint form:

1. The assessed value is not reflective of the property's market value.
2. The assessed value is inequitable with comparable property assessments.

**Complainant's Requested Value:** \$130,000

**Board's Decision in Respect of Each Matter or Issue:**

The Complainant did not lead evidence with respect to Issue 2, therefore only Issue 1 was considered, specifically whether the site should receive additional allowance for limited use due to the number and extent of the easements that traverse the parcel.

**Complainant's position:**

The Complainant presented a map that showed a number of dotted lines on the site representing utility rights of way and easements, as well as a copy of the registered document for one of the easements. The Complainant submitted the codes, influences and % change applied to vacant land. The subject is coded SPF TRA ACC which relates to -25%, 0, and -25% applied to the full market value for Shape, Traffic (no longer applied), and Limited Access/Uses respectively. Therefore, the site receives an allowance for shape and access, but should also receive an additional allowance due to the easements impacting the development potential of the property. He suggested a further 25% allowance for land use due to development limitations would be appropriate, which applied to the full market value of the land would result in a 50% reduction.

**Respondent's position:**

The Respondent stated that the assessment is prepared using market value land rates, which are \$1.05 million for the first acre of land in the Central and Southeast Industrial zones. The full market

value for the subject 0.52 acre parcel is \$547,700 which is reduced by 50% for shape and access resulting in the assessment under appeal. He stated that in prior years the Complainant requested an allowance for shape, then argued access, and is now asking for further reductions for limited development. The site is being utilized for parking as the adjacent building, same owner as the subject, does not have any parking. The easements do not restrict the use of this parcel for parking or storage, and there are many sites with utility corridors all over the Manchester industrial area. The reductions already given recognize the limitations of the site and further reductions are not justified.

**Decision and Reasons:**

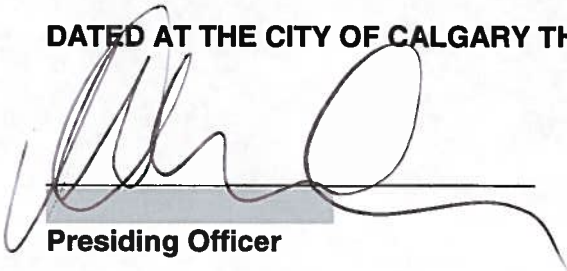
The Board considered the codes and allowances for the various factors. The allowance for access is stated as Limited Access/Uses which in the opinion of the Board includes the limitations due to easements.

No plan of survey delineating the easements was entered into evidence, however the one registered document submitted has provision for relocation of the sewer line should it become necessary to accommodate further development or redevelopment. In the absence of evidence to the contrary, the Board infers that the easements on title do not preclude development of the site. The 50% allowance already applied is adequate to reflect the impact of the existing limitations on the market value of the parcel.

**Board's Decision:**

The complaint is denied and the assessment is confirmed at \$273,500.

DATED AT THE CITY OF CALGARY THIS 6<sup>th</sup> DAY OF July 2010.



Presiding Officer

*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.*