

**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-26.1, Section 460(4).

Between:

Altus Group, COMPLAINANT

and

The City of Calgary, RESPONDENT

before:

T. Hudson, PRESIDING OFFICER

C. McEwen, MEMBER

D. Julien, MEMBER

This is a complaint to the Calgary Assessment Review Board in respect of Property assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

ROLL NUMBER:	112143706
LOCATION ADDRESS:	8280 BLACKFOOT Trail SE
HEARING NUMBER:	57561
ASSESSMENT:	\$674,500

This complaint was heard on June 11th, 2010 at the office of the Assessment Review Board located at 4th Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 4.

Appeared on behalf of the Complainant:

- *Mr. Randall Worthington*
 - *Ms. Christine Van Staden*
- Both representing Altus Group Inc.*

Appeared on behalf of the Respondent:

- *Mr. George Bell*
- Representing the City of Calgary*

Property Description:

The subject property is a vacant industrial land parcel approximately 2 acres in size and located on the south east corner of Heritage Drive SE and Blackfoot Trail SE. There is no access to the property from Blackfoot Trail nor directly from Heritage Drive. The Property is affected by easements for both overhead power lines and underground gas lines. The parties argued that the market value of the subject property is dramatically affected by the limited development opportunities due to the negative influences of easements, shape and topography, as well as egress and access. The current assessment is calculated based on a base rate of \$1,020,000.00 per acre reduced to \$674,500 total due to negative influences.

Issues/Grounds for Complaint:

The central issues in dispute between the parties are the base rate value and the aggregate reduction for negative influences to the base rate applied by the Respondent.

Board's Findings in Respect of Each Matter or Issue:

The Board found compelling evidence from the Complainant that land value for this area has not increased year over year since 2009, and that sales support an assessment of ± \$600,000 per acre versus the \$1,020,000 per acre assessment for vacant industrial land. When coupled with the significant reduction for negative influences the subject property should not exceed the values set in 2009.

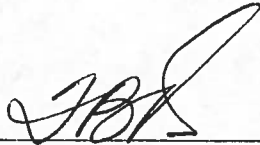
Decision:

The 2010 assessment of the subject property is reduced to \$133,000.00

Reasons for the Decision:

There is no evidence to demonstrate an increase in the market value of the subject property is warranted over the value set for 2009.

MAILED FROM THE CITY OF CALGARY THIS 6 DAY OF July 2010.



T. Hudson
Presiding Officer

TH/kc

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.*