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:

Altus Group, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

F.Wesseling, PRESIDING OFFICER
T. Usselman, MEMBER
D. Cochrane, MEMBER

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

ROLL NUMBER:	**101009009**
LOCATION ADDRESS:	**210 59 Ave SW**
HEARING NUMBER:	**58937**
ASSESSMENT:	**$1,210,000**

This complaint was heard on 2nd day of July, 2010 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:

- G. Worsley

Appeared on behalf of the Respondent:

- *N.Hannay*

Property Description: Subject property is an improved parking lot servicing adjacent office buildings (Macleod Place I and II). This lot contains 26 parking spaces. The parcel has no exposure to Macleod Trail. Property is classified C-COR3 in the Calgary Land Use Bylaw. Parking Lots are a discretionary use under this classification.

Issues: Pursuant to Section 460 of the MGA and Schedule 1 of Alberta regulation 310/2009 the complainant has identified the following issues for adjudication by the Board:

1. The 2009 assessment is not fair and equitable

Complainant's Requested Value: $407,600

Board's Decision in Respect of Each Matter or Issue:
Complainant's position: Assessment on the subject parcel has increased dramatically over the last year despite very few comparable sales (with C-COR3 classification) being available. Due to the lack of comparable sale data, complainant provided background information using the income approach. Complainant maintained that the City' information as to how assessment was arrived at was lacking

Respondent's position: The City does not use the income approach to assess parcels of this type. Highest and best use principles were applied to these parcels and further that C-COR 1and 2 classified parcels are very similar to C-COR 3 parcels. Three comparable parcel sales (C-COR 1&2 Small vacant land sales) were provided. These parcels are located throughout the City. For C_COR parcels the first 10.000 sq. ft. are assessed at $107.00/sq ft and the balance at $17.00/sq ft.

Board's Decision: Upon reviewing the verbal and written evidence provided by the parties on the issue the Board found the Complainants position most compelling and establishes the assessment for the subject parcel at $879,024.

Reasons For The Decision: The Board found that both parties provided little information to substantiate the requests. The City failed to demonstrate that the highest and best use argument supported the dramatic increase in assessment from 2008 to 2009 as being equitable. The Board did not place weight on the income approach data supplied by the Complainant. In the final analysis the Board utilized a rate of $48.00/sq ft which represents the median parcel rate assessment of similar parcels of land.

DATED AT THE CITY OF CALGARY THIS 20th DAY OF July 2010.

F. Wesseling
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.