

**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:**

***R. Reimer, PRESIDING OFFICER***

***K. Kelly, MEMBER***

***R. Glenn, 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: 175037001**

**LOCATION ADDRESS: 155 Crowfoot WY NW**

**HEARING NUMBER: 56296**

**ASSESSMENT: \$3,710,000**

This complaint was heard on the 16th day of July, 2010 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:

- *Reid Hutchinson, Altus Group*

Appeared on behalf of the Respondent:

- *Brenda Thompson, Assessor*

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

There was no objection to the composition of the Assessment Review Board (ARB).

There were no other procedural or jurisdictional matters raised.

**Property Description:**

The subject property is a car dealership, located on a corner lot, with a land area of 65,231 sq. ft. The land is assessed at \$2,545,851 and contains a building assessed at \$1,170,590.

**Issues:**

There were two issues identified on the Assessment Review Board Complaint Form. They were the assessment amount and the assessment class.

The Complainant indicated that it was his intention to only present evidence regarding the assessment amount. Accordingly, the ARB will only address that issue.

**Complainant's Requested Value:**

The Complainant requested a value of \$3,000,000 on the Assessment Review Board Complaint Form. During the hearing a value of \$3,595,000 was requested.

**Position of the Parties:**

The Complainant's position was that the subject property is zoned Direct Control and Bylaw # 53Z2002, section 2(a) limits the development of the property. He stated that the 5% positive influence added to the assessment because the subject property is a corner lot should be removed because of the restriction on development.

The Complainant provided three sale comparables which indicated an average sale value of \$35/sq. ft. Not all of these comparables were corner lots.

The Respondent stated that it is standard practice to add 5% to the assessment of corner lots because of increased exposure and value.

The Respondent provided seven sales comparables, five of which were corner lots, with time adjusted values ranging from \$24.92/sq. ft. to \$80.86/sq. ft.

**Board's Decision:**

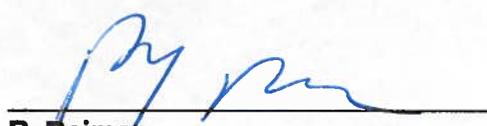
The ARB does not accept the argument that the limitations imposed by the bylaw are restrictive enough to justify a reduction in the assessment.

The ARB did test calculations using the City of Calgary formula for valuing C-N 1, 2 and 3 properties, which applies a value of \$76/sq. ft. to the first 20,000 sq. ft. and a value of \$20/sq. ft. to any area over 20,000 sq. ft. Applying that formula to the Respondent's seven sales comparables seems to indicate that corner lots have a sale value approximately 5% above inside lots.

The Complainant has failed to show that the 5% positive influence is not justified.

Accordingly the ARB confirms the assessment at \$3,710,000.

DATED AT THE CITY OF CALGARY THIS 28 DAY OF July 2010.

  
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R. Reimer  
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.*