

**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 Limited, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

H. Kim, PRESIDING OFFICER

R. Roy, MEMBER

E. Reuther, 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:

ROLL NUMBER:	091027003
LOCATION ADDRESSES:	85 Highfield PI SE
HEARING NUMBERS:	56046
ASSESSMENTS:	\$1,040,000

This complaint was heard on the 18 day of August, 2010 at the office of the Assessment Review Board located at Floor Number Three, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- *Randall Worthington*

Appeared on behalf of the Respondent:

- *Todd Luchak*

Property Description:

The subject complaint is of a 0.99 acre parcel of land in the Highfield Industrial district in the central zone, designated Industrial General (I-G). It is assessed at the I-G vacant land rate, which is \$1,050,000 for the first acre and \$300,000 per additional acre up to 10 acres. There are no influences applied

Issues:

The Complainant identified a number of issues on the Complaint form, however, at the hearing, the only issues argued and considered were the market value of industrial land and whether influences should applied.

Complainant's Requested Value: \$495,000 revised to \$613,000 at the hearing

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

Issue 1 – Market value of industrial land

The Complainant argued market value of industrial land is \$620,000 per acre, not \$1,050,000 for the first acre and \$300,000 for each additional acre, using the same presentation and arguments as had been presented to this Board in a complaint heard the previously. The Respondent also used the same presentation and arguments. The Board rejects the \$620,000 per acre market land rate for the same reasons as are set out in detail in ARB 1171/2010P.

Issue 2 – Influences

Complainant's position:

The subject is a trapezoidal parcel on Highfield Place SE, a dead-end road off Highfield Avenue SE, which runs diagonally between 42 Ave SE and Blackfoot Trail. The Complainant presented the Respondent's list of codes, influences and % change applied to vacant land parcels, including -25% for Limited Access/Uses (ACC) and -25% for Shape (SPR).

The Complainant argued that the parcel is not rectangular, and the required setbacks would impede development on the site. Therefore, it should have the shape influence applied. The parcel is located on a dead-end street, which also impedes development relative to if it were on a main thoroughfare and it should also have the limited access adjustment applied.

Respondent's position:

The Respondent stated that the adjustments applied are in cases where shape and limited access are such that they limit the ability to develop the parcel. The subject parcel is large, and basically rectangular with an angled front property line. The Respondent argued that the site is fully developable. Similarly, the dead end roadway does not impede access to the site. The aerial photographs show numerous school buses parked on the site, demonstrating that there is no problem with access to the parcel.

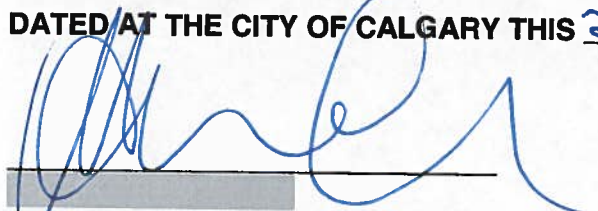
Decision and Reasons:

The Board agrees with the Respondent that the parcel is fully developable and its location on a dead-end road does not limit access, therefore no negative influences should be applied.

Board's Decision:

The complaint is denied and the assessment confirmed at \$1,040,000.

DATED AT THE CITY OF CALGARY THIS 25 DAY OF August 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.*