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, Section 460(4).

between:

Altus Group Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R. Irwin, PRESIDING OFFICER P. Charuk, MEMBER R. Deschaine, 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:104066659LOCATION ADDRESS:6633 Crowchild Tr. SW

HEARING NUMBER: 58907

ASSESSMENT: \$1,100,000

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This complaint was heard on the 9th day of August, 2010 at the office of the Assessment Review Board located at 4th floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom # 2.

APPEARED:

- J. Densley OWNER
- D. Generaux (Altus Group Ltd., Complainant)

and

• M. Ryan

(City of Calgary Assessment, Respondent)

PROPERTY DESCRIPTION:

The subject property is a 1,706 sq. ft. service station located at 6637 Crowchild Tr. SW. The land use designation is Commercial – Neighbourhood 2. The gross site area is 13,065 sq. ft. and the building was constructed in 1963. It has three service bays, two fuel pumps and no propane sales. The subject is assessed at \$1,100,000.

ISSUES:

Market value

COMPLAINANT'S REQUESTED VALUE:

The request on the complaint form indicated \$500,000 revised to \$460,000 in the evidence and hearing.

BOARD FINDINGS:

The Complainant stated that the assessment was unfair and directed the board to consider the subject properties location. It is at the end of Crowchild and considered it to have locational obsolescence, low traffic flow and the age of the building (1963). The bulk of the business is done through the 3 service bays. There are limited fuel sales and no propane sales. There is no canopy, car wash or store as in many "service stations" and the subject is not attached to any major shopping centre. There is restricted access as there are 2 medians on the adjacent roads.

The Respondent stated that the subject building had no value and the city was looking for a fee simple value of the subject. The Respondent also supplied a chart titled 2010 Commercial Property Cost comparables. of properties located in southwest Calgary.

The Complainant commented that the photographs of the city's comparables indicated far superior "services" such as updated signage, canopies and snack sales.

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The Complainant also noted that the required setbacks on the subject property restricted any future building site locations.

The board views the subject building as being 46 years old and supports a land only assessment.

The board considered the city's best cost comparables with a median of \$65.00 SF for land only and applied that rate to the subjects gross site area of 13,065 square feet.

BOARD'S DECISION:

After careful consideration of all the material presented at the hearing the Board advises that the assessment is reduced to \$849,000.

DATED AT THE CITY OF CALGARY THIS 10 DAY OF SEPTEMBER, 2010.

R. IRWIN, 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.