

**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:

Linnell Taylor & Associates, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

J. Noonan, PRESIDING OFFICER

K. Coolidge, MEMBER

P. Charuk, MEMBER

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

ROLL NUMBER:	098008105
LOCATION ADDRESS:	2607 58 Ave SE
HEARING NUMBER:	55992
ASSESSMENT:	\$1,050,000

This complaint was heard on the 24th day of August, 2010 at the office of the Assessment Review Board located at the 4th Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 1.

Appeared on behalf of the Complainant:

- *D. Sheridan, Partner, Linnell Taylor & Associates*

Appeared on behalf of the Respondent:

- *I. Baigent, A. Mohtadi, Assessors, The City of Calgary*

Property Description:

The subject is located at 2607 58 Ave SE, Calgary. It is a vacant one acre parcel in the Foothills Industrial area. The assessed value is \$1,050,000.

Issue:

Does the market evidence better support the assessment or the requested \$600,000?

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

The Composite Assessment Review Board (CARB) examined the sales comparables presented by the parties, 10 from the Complainant and effectively 4 from the Respondent, and found a single sale instructive, a .96 acre property at 1125 42 Ave, possibly a superior location. This sale transacted one year prior to valuation date for a time-adjusted price of \$1,406,205 per acre. This sale presented by the Respondent was the best evidence before the CARB and supports the subject assessment of \$1,050,000. Virtually all the other sales were of limited use to the Board, either due to location, size, or other characteristic which called into question comparability to the subject.

Seven of the Complainant's sales were from the East Shepherd (Dufferin) area, a developing industrial area where the City advised that the assessed rate per acre was \$620,000 instead of the \$1,050,000 for the first acre in the more established area of Foothills. Two of the Complainant's sales were 3 and 4 acre parcels in the Alyth and Valleyfield areas, which were not found useful due to their larger sizes, and the last Complainant sale was in the same Foothills area but was a bare land condo. The Board had insufficient evidence to draw conclusions negative or positive from this condo status. All in all, the evidence supported the lower assessment rate in Dufferin, but the same conclusion for Foothills was not established.

Two CARB decisions were presented: 0639 / 2010P and 0894 / 2010P. These decisions determined lower values, closer to the Complainant's request, for vacant land in the Alyth /Bonnybrook area. A reading of those decisions left the impression of perhaps no evidence supplied by the Respondent in one case, and no supportive evidence from similar properties in the other. Here, the Respondent had the benefit of at least one good sale, and third party validation that industrial land had appreciated, that report noting that "those few transactions which are occurring are in areas with limited supply and high demand, and [thus] the average increased."

Board Decisions on the Issues:

The Board confirms the assessment of \$1,050,000.

DATED AT THE CITY OF CALGARY THIS 9th DAY OF September 2010.



 J. Noonan
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.*