

**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:	116010414
LOCATION ADDRESS:	3904 78 Ave SE
HEARING NUMBER:	56177
ASSESSMENT:	\$767,500.

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 Assessment Strategies*

Appeared on behalf of the Respondent:

- *I. Baigent, Sr. Assessor, The City of Calgary*

Property Description:

The subject is located at 3904 78 Ave SE, Calgary. It is a .73 acre vacant land site in the Foothills Industrial area. The assessed value is \$767,500.

Issue:

Is the subject assessment fair in consideration of the sales comparables?

Overview:

The parties agreed to an abbreviated hearing as the evidence and argument was essentially identical to that presented for a similar property at a hearing one day prior. They further agreed that the decision reached at that hearing (#55992) should find application here. The argument in both cases is whether the City's vacant land rate for parcels in the Foothills Industrial area is appropriate at \$1,050,000 for the first acre, or is \$620,000 a more accurate value?

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

The Composite Assessment Review Board (CARB) found the assessment supported by 3 sales in the City's presentation sharing the same zoning and south-east location. These parcels were .56, .87 and as previously, .96 acres in size. Evidence from both parties supported the City's contention that land values in the Dufferin area were lower, but the Board could not reach the conclusion that the lower rate was also applicable to properties in Foothills Industrial.

Board Decisions on the Issues:

The Board confirms the assessment of \$767,500.

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



for 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.*