

**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:**

***Colliers International Reality Advisors, COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***Board Chair, J.P. Acker  
Board Member 1, J. O'Hearn  
Board Member 2, T. Usselman***

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: 201059359**

**LOCATION ADDRESS: 1501 17 Avenue S.W.**

**HEARING NUMBER: 58737**

**ASSESSMENT: \$ 2,810,000**

This complaint was heard on the 27<sup>th</sup> day of September, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 2.

Appeared on behalf of the Complainant:

- *David Porteous*

Appeared on behalf of the Respondent:

- *Lawrence Wong*

**Property Description:**

The subject property is a 1952 vintage low rise, mixed-use retail building located on 17<sup>th</sup> Avenue S.W. in the community of Bankview. The 9,849 sq. ft. building is located on a 12,466 sq ft parcel comprising the corner lot of 17 Avenue S.W. and 14A Street S.W.

**Issues:**

Property is incorrectly assessed based on a vacant land value of \$225/sq. ft.

**Complainant's Requested Value:** \$ 2,210,000

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

The Complainant requested a vacant land rate of \$178/sq ft on the basis of four assessment comparables located on the 1500 block of 14 Street SW. All four comparables are within the Beltline business district. All of the comparables enjoy a greater density zoning than the subject.

The Respondent provided 5 sales of commercial land in the Beltline demonstrating a weighted mean of \$288/sq ft and an assessment of \$215/sq ft. However, the assessor provided information that the subject is not actually in the BL6 business district but attracts that assessed value due solely to its exposure to 17 Ave S.W. Properties outside of BL6 attract a vacant land value of \$170/sq ft.

The Board finds that the assessor's failure to assess improvements on the subject offends s291(1) of the *Municipal Government Act* (the 'Act') which states:

*291(1) Unless subsection (2) applies, an assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.*

*(2) No assessment is to be prepared*

*(a) for linear property that is under construction .....*

*(b) for new improvements that are intended to be used for or in connection with a manufacturing or processing operation...*

*(c) for new improvements that are intended to be used for the storage of materials manufactured or processed ....*

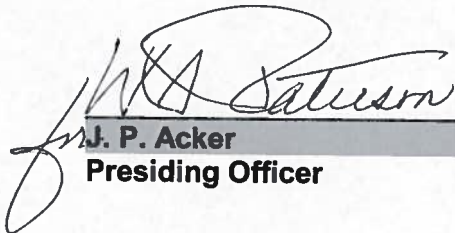
and therefore the assessment is invalid.

Turning to the requirement to value the subject according to the standard required by the Act – Market Value, the Board finds that the subject is not in the Beltline BL6 business district and therefore the comparable values of the Respondent are less reliable than the comparables advanced by the Complainant. Accordingly, the Board finds that the market value of the subject should be reflected in the \$178/sq ft requested by the Complainant.

**Board's Decision:**

The assessment is set at \$2,210,000.

DATED AT THE CITY OF CALGARY THIS 6 DAY OF October 2010.



**J. P. Acker**  
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.*