

**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:

COMPLAINANT, Colliers International Realty Advisors Inc.

and

RESPONDENT, The City Of Calgary

before:

***R. Irwin PRESIDING OFFICER
S. Rourke, MEMBER
P. Charuk, 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: 068 204 502

LOCATION ADDRESS: 202 – 17 Avenue S.W., Calgary, Alberta

HEARING NUMBER: 57258

ASSESSMENT: \$4,070,000

This complaint was heard on 22 day of September. 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- S. Meiklejohn, *Colliers International Realty Advisors Inc.*

Appeared on behalf of the Respondent:

- D. Satoor, *Assessor City of Calgary*

Preliminary Matters:

None. The merit meeting proceeded

Property Description:

The subject property is an 18,036 square foot improved property valued as land with a +5% adjustment for corner lot. The property is located at 202 – 17 Avenue S.W. and is assessed at \$4,070,000

Issues:

On the Complaint Form the Complainant indicated that the following matters applied to this complaint.

1. The description of the property or business
2. The name or mailing address of an assessed person or taxpayer
3. An assessment amount
4. An assessment class
5. An assessment sub-class
6. The type of property
7. The type of improvement

The attachment also noted that no meaning meaningful discussions had been held within the 60 day Complainant period due to operational time constraints.

Complainant's Requested Value:

The attachment filed with the complaint form requested \$1,020,000. This was revised to \$2,430,000 in the evidence and at the hearing

Board's Findings:

In respect of each issue identified on the complaint form:

1. **No argument presented regarding:**
#1 The description of the property or business
2. **No argument presented regarding:**
#2 The name or mailing address of an assessed person or taxpayer
4. **No argument presented regarding:**
#4 An assessment class
5. **No argument presented regarding:**
#5 An assessment sub-class
6. **No argument presented regarding:**
#6 The type of property
7. **No argument presented regarding:**
#7 The type of improvement

Issue #3 ("An assessment amount") was the only issue that was discussed before the Board. The Complainant presented a list of sales comparables that were barely legible. The Complainant proceeded to explain and apply various mathematical exercises including time adjustment and building adjustment calculations. There was also a "Beltline plan" and numerous assessment summary reports and third party reports included.

The Respondent's evidence included a list of sales comparables for 2010 Beltline commercial land that supported the \$215.00 square foot land rate.

The Respondent also noted that the Complainant's evidence "a line graph of median sales price per square foot" supported the \$215.00 square foot rate.

Board's Decision:

After careful consideration of all facts presented at the hearing, there was insufficient evidence presented to warrant a change in the assessment.

The assessment of \$4,070,000 is confirmed.

DATED AT THE CITY OF CALGARY THIS 15 DAY OF October 2010.



Rob 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.*