

**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:**

***Fitzroy Developments LTD., COMPLAINANT***

**And**

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

**Before:**

**D. Sanduga, PRESIDING OFFICER  
S. Rourke, MEMBER  
J. Rankin, 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:

<b>ROLL NUMBER:</b>	<b>067245100</b>
<b>LOCATION ADDRESS:</b>	<b>710 – 10 AV SW</b>
<b>HEARING NUMBER:</b>	<b>56679</b>
<b>ASSESSMENT:</b>	<b>\$2,170,000</b>

This complaint was heard on 7 day of October, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10

Appeared on behalf of the Complainant:

- Warren Hedges  
*Fitzroy Developments LTD.*

Appeared on behalf of the Respondent:

- Roy Natyshen , Assessor  
The City of Calgary

**Board's Decision in Respect of Procedural or Jurisdictional Matters:**

The question of bias was raised and all parties indicated that there was no bias.

**Property Description:**

The subject property is a parking lot located at 710-10 AV SW. The subject contains 11,884 sq. ft. and abutting a train track, and assessed on the direct sales comparison approach to value.

**Issues:**

Assessed Value is not reflective of the property's market value.

**Complainant's Requested Value:**

\$1,070,000

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

The Board is of the opinion that the direct sales approach to value is appropriate.

The Board further noted that the evidence provided by the Respondent is wide-ranging and do not reflect a fair comparison to the subject.

The Respondent failed to provide sufficient evidence to justify the assessment increase.

The Board is persuaded by the Complainant's evidence confirming that there is no market justification or comparable sale transactions that would support an increase in value over the 2009 assessment, The Board accept the valuation provided by Colliers International.

**Board's Decision:**

The decision of the Board is to reduce the 2010 assessment from \$2,170,000 to \$2,070,000.

DATED AT THE CITY OF CALGARY THIS 26<sup>th</sup> DAY OF October 2010.



**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.*