

**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 Realty Advisors, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R. Irwin PRESIDING OFFICER

T. Usselman, MEMBER

K. Farn, 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: 028288306

LOCATION ADDRESS: 5219 FALSBRIDGE GATE NE

FILE NUMBER: 58841

ASSESSMENT: \$ 2,190,000

This complaint was heard on the 22nd day of July, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 1.

Appeared on behalf of the Complainant:

- *Mr. Uhryn*

Appeared on behalf of the Respondent:

- *S. Turner, Assessor City of Calgary*

Preliminary Matters:

No issues to consider. The merit hearing proceeded.

Property Description:

The subject is a 5,455 sq ft McDonalds Restaurant located in the community of Falconridge in NE Calgary. The building was constructed in 1996 and is situated on a corner lot and is assessed at \$2,190,000.

Issues:

As identified on the complaint form the matters of complaint are checked off in boxes 1 thru 7

- 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

Complainant's Requested Value:

\$1,890,000

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

The Complainant's evidence included a 4,402 sq ft McDonalds Restaurant located at 8235 Bowridge CR NW which was constructed in 1987. They also noted that this site was superior as it was adjacent to the Trans Canada Highway at the western edge of the city.

The second comparable is a 5,583 sq ft McDonalds Restaurant located at 63 Crowfoot WY NW and was built in 1988. The Complainant stated that this comparable also had a superior location near Crowfoot Power Centre and just off Crowchild Tr NW.

The Respondent's package included four McDonalds Restaurant in NE Calgary – 2740 32 AV NE, 2665 Sunridge Way NE, 3660 12 Av NE and 1920 68 St NE. The Complainant questioned

whether the age and condition of these comparables was similar. The Complainant felt the comparables were newer. The Respondent was not aware of the buildings' year of construction.

The Board considered the age and secondary location of the subject to be inferior to the comparables.

Board's Decision:

Based on a careful review of all the evidence and argument advanced in this case, the Board reduces the assessment of the subject property to \$1,890,000.

DATED AT THE CITY OF CALGARY THIS 17th DAY OF AUGUST 2010.



R. Irwin
Presiding Officer

RI/mc

CC: Owner

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.*