

**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:

Assessment Advisory Group, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

J. Gilmour, PRESIDING OFFICER

D. Morice, 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: 201163912

LOCATION ADDRESS: 8330 48 Street SE

HEARING NUMBER: 58530

ASSESSMENT: \$2,490,000

This complaint was heard on 22nd day of June, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 6.

Appeared on behalf of the Complainant:

- *Y. Tao*

Appeared on behalf of the Respondent:

- *I. McDermott*

Property Description:

The subject property is a warehouse of two buildings on a 5.29 acre lot, in the community of South Foothills. The structures have a building area of 10,586 and 912 square feet and were built in 1990 and 1960. The site coverage is five per cent.

Issues:

Is the assessment in excess of its market value as of the valuation date?

Background Information for Board's Decision:

Complainant's position

The Complainant in evidence used one comparable in which both parties agreed was not a suitable comparable, at 144 Avenue SE in the East Sheppard area.

Relying on the Complainant's second comparable in South Foothills, and adjusting the time of sales by six per cent, which both parties agreed was a reasonable amount, the adjusted PPSF was calculated at \$228 per square foot.

The Complainant asked for an assessment of \$2,000,000.

Respondent's position

The Respondent stated that "servicing" of the property was not an issue, as the lot was fully serviced.

The Respondent provided eleven sales comparables for the Southeast of the City, with a range of \$110 - \$230 per square foot, which he stated supports the assessment. The assessor could not determine in these comparables how many buildings were contained on these properties.

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


The Board was of the opinion that the Complainants one comparable of adjusted value of \$228 per square foot was close to the \$235 per square foot of the assessed valued property.

For this reason, the Board did not disturb the assessed value of the property at \$2,490,000.

Board's Decision:

The assessment is confirmed at \$2,490,000.

DATED AT THE CITY OF CALGARY THIS 22 DAY OF July 2010.


J. Gilmour
Presiding Officer

JG/mh

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.*