

**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: 201264595

LOCATION ADDRESS: 4840 90 Ave. SE

HEARING NUMBER: 58437

ASSESSMENT: \$3,490,000

This complaint was heard on 23rd 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 consists of a warehouse and a storage facility on a 4.5 acre parcel in the South Foothills area. The warehouse has a building area of 10,000 square feet on a site coverage of six per cent. The extra land adjustment for the property was valued at \$1,853,979. The site coverage was 30 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 was requesting a reduced assessment of \$2,900,000. Relying on one comparable sales property in the South Foothills, which was a newer warehouse, resulted in a square footage value, time adjusted by six per cent of a rate very similar to the subject property at \$157.

The additional evidence the Complainant submitted to the Board was a listing in 2009 of a warehouse property for \$3,400,000, which had not been sold and contained four cranes in the facility.

Respondent's position

The assessor argued that based on the evidence of the Complainant, he had not met the onus of burden of proof.

The Respondent submitted four sales comparables in the Southeast quadrant of the City. The best comparable was in the Foothills area, with similar characteristics as the subject, at \$245 time adjusted sale price per square foot. The rate per square foot for the subject property assessment was \$165.

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

The Board is of the opinion that the evidence of the Complainant is very weak in support of his proposed reduced assessment.

The primary issue would seem to be the valuation method employed by the City for the "extra" land amounting to a land adjustment of \$1,839,579. None of the parties raised this matter as an issue.

The Board also determined that the Complainant's one comparable sale actually supported the City's assessment.

As a result, the Board determined to confirm the assessment at \$3,490,000.

Board's Decision:

The assessment is confirmed at \$3,490,000.

DATED AT THE CITY OF CALGARY THIS 22nd 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.*