

**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: 119006807

LOCATION ADDRESS: 8612 48 Street SE

HEARING NUMBER: 58440

ASSESSMENT: \$2,250,000

This complaint was heard on 23 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 four storage facilities with building type classification by the City as 10BS. The total rentable building area consisted of 7,844 square feet with a site coverage of four per cent.

The total value of the four assessments equalled \$78,840 plus the total land value of \$2,175,000. The City computes this value based on \$1,050,000 for the first acre and \$300,000 for the remaining acres.

The storage facilities were built in 1930 and 1980.

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 is asking for a reduced assessment of \$1,900,000.

He relied on his evidence one comparable sales warehouse in the South Foothills area, with a rate of \$182 per square foot.

Respondent's position

The City argued that the Complainant failed to meet the onus of the burden of proof, by providing only one sales comparable which was a warehouse and not comparable to the storage facilities.

The assessor also argued that the issue at hand was the land valuation, and comparables, as noted on page 17 of his evidence (EXR-2), which was not disputed by the Complainant.

The City maintained that the subject property maintained all services provided by the City.

The Complainant did not dispute the land valuation submitted by the City which appeared to be the fundamental question in this hearing. The one sale comparable submitted by the Complainant was for a warehouse, when instead the four buildings on site were storage facilities.

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

In the opinion of the Board there was no evidence submitted by the Complainant to overturn the current assessment. As a result, the assessment is considered to be fair and reasonable and confirmed at \$2,250,000.

Board's Decision:

Confirmed assessment at \$2,250,000.

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


Mr. 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.