

**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:

Flintstone Concrete Breakers & Contractors Limited, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R. Irwin, PRESIDING OFFICER

D. Steele, MEMBER

E. Reuther, 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: 118003326

LOCATION ADDRESS: 6212 90 AVE SE

HEARING NUMBER: 56661

ASSESSMENT: \$ 2,820,000

This complaint was heard on the 29th day of June, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- *Bill Dekort*

Appeared on behalf of the Respondent:

- *J. Lepine* *Assessor, City of Calgary*

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

No preliminary issues. The merit hearing proceeded.

Property Description:

The subject is a 4.38 acre site with a 4,320 square ft "IWS" (Industrial Warehouse Single Tenant) built in 1979. The property is located at 6212 90 Ave SE, Calgary. It is zoned as IG and is assessed at \$2,820,000.

Issues:

The Complainant identified two issues on the complaint form.

- 1) Market value
- 2) Equity

Complainant's Requested Value:

\$ 2,106,800

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

- 1) Market value

The complainant presented a property comparison table that he compiled that outlined address, size of parcels, building count and square ft of their buildings and the assessed value. In addition there was information supplied regarding a sale registered at land titles in Oct 20, 2009. This property was situated at 6215 86 Ave and was 4.15 acre site with a 33,040 sq ft building. The Respondent noted that the comparable was 10 times the size and not comparable.

- 2) Equity

The Complainant presented a letter he had crafted that described an assessment of 6215 90 Ave SE that was assessed at \$2,320,000. It was stated to be 4.22 acres with a 1,360 sq ft office trailer.

The Complainant also discussed the level of servicing in the area and stated there should be a reduction due to partial servicing.

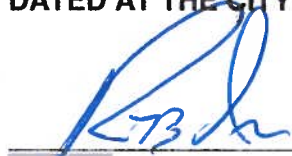
The Respondent noted that the subject property received a -25% in the assessment due to partial servicing.

The Board finds that the Complainant was not able to successfully prove the assessment was incorrect and there was insufficient evidence presented to support a change in the assessment.

Board's Decision:

The assessment is confirmed at \$2,820,000.

DATED AT THE CITY OF CALGARY THIS 16th DAY OF JULY 2010.



R. Irwin
Presiding Officer

RI/mc

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.*