

**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-26.1, 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/Business assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

|                          |                            |
|--------------------------|----------------------------|
| <b>ROLL NUMBER:</b>      | <b>119001907</b>           |
| <b>LOCATION ADDRESS:</b> | <b>9516 – 40 Street SE</b> |
| <b>HEARING NUMBER:</b>   | <b>58487</b>               |
| <b>ASSESSMENT:</b>       | <b>\$3,060,000</b>         |

This complaint was heard on 24th day of June, 2010 at the office of the Assessment Review Board located at Floor Number four, 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 consisted of a warehouse of 5000 feet of building area and two other structures on the property which were not assessed. The structures sat on a site area of 4.69 acres with "extra" land of 4.3 acres. The land adjustment was two million dollars, approximately two-thirds of the assessed value of three million dollars. The site coverage of the property was 2.45 percent. The property was located in the South Foothills area.

**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 relied on his sales comparable at 6410 90<sup>th</sup> Avenue SE. The adjusted PPSF for this sale in 2008 was \$267, as compared to the assessed rate of \$203 for the warehouse. There was no argument by the complainant on the land adjustment for the "extra" land.

**Respondent's position**

The Respondent took the position that the Complainant had not met the onus or the burden of proof since the primary issue before the Board was the valuation of the land adjustment, which consisted of approximately two-thirds of the assessed value. The Respondent relied on one sales comparable at 6410 90 Avenue SE to demonstrate that the site coverage was similar, although the comparable warehouse was larger.


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

The Board agrees with the City that the primary issue in this assessment was the value of the "extra" land, which comprised approximately two-thirds of the assessed value of the property. The sales comparables provided by both parties were not helpful to the Board in attempting to determine a fair assessment for this property. For the above reasons, the Board felt compelled to confirm the assessment of \$3,060,000 on the grounds that the Complainant failed to address the significant valuation of the assessment - the "extra" land calculation by the city.

**Board's Decision:**

Confirm the assessment at \$3,060,000.

DATED AT THE CITY OF CALGARY THIS 22<sup>nd</sup> DAY OF July

  
J. Gilmour  
Presiding Officer

JG/ms

*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.*