

**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:

ROLL NUMBER:	119004612
LOCATION ADDRESS:	9330 - 48 Street SE
HEARING NUMBER:	58543
ASSESSMENT:	\$5,220,000

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 consists of a warehouse building of 36,850 square feet on a parcel of 4.7 acres. The property also included "extra" land of 2.2 acres. The site coverage of the property is 16.5 percent. The warehouse was built in 1977 in the South Foothills area of the city.

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 requesting a reduced assessment of \$4,570,000 which equals \$115 per square foot. Although the complainant relied on three comparable sale properties, only one was in the South Foothills, at 9415 48th street SE. This comparable property consisted of a smaller building, a lower site coverage and never in age than the subject, with a price per square foot of \$143.

Respondent's position

The city relied on five sales comparables from the southeast of the city which supported the subject's rate of \$141. Four of the five comparable properties were in the Foothills area. No value was computed by the City for the "extra" land.

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

The Board determined that one of the three sales comparables of the complainant was reasonable. The property at 9415 48 Street SE at \$143 per square foot supported the assessed rate of \$131. The Board also considered that most of the characteristics of the City's comparables in the foothills also supported the amount assessed value of \$5,220,000. The assessment of this property is confirmed.

Board's Decision:

Confirm the assessment at \$5,220,000.

DATED AT THE CITY OF CALGARY THIS 22nd 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.*