

**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:	120015508
LOCATION ADDRESS:	8415 – 31 Street SE
HEARING NUMBER:	58558
ASSESSMENT:	\$3,170,000

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 is one warehouse on a parcel of land of 2.5 acres and 1.6 acres of “extra” land. The warehouse, built in 1976 contains a rentable building area of 13,575 square feet with a site coverage of 12 percent. The assessment for the building is \$1,943,209 at a rate per square foot of \$143. The property is 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 \$2,190,000. The issue of “extra” land is in dispute.

The complainant relied on evidence from four sales comparables, but only one was in the South Foothills. The property 6410 90th Avenue SE had a lower site coverage than the subject, on more land and was newer and yet had a rate of \$243 square foot, as compared with the subject at \$234.

The complainant also on page 15 of his evidence (EX 2R) relied on 3 sales comparables using the City’s excess land calculations to indicate the adjusted average for such sales equals \$117.

Respondent’s position

The assessor relied on the evidence of the complainant to suggest that the 3 sales actually relied on page 15 (EX 2R) actually yielded rates of \$138, \$116, and \$125. This results in addition to the complainant’s sales comparable at 6410 90th Avenue SE supports the assessment of \$143.

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

The Board determined that the evidence provided by both parties was inconclusive. The comparables from both sides did not seem to have similar characteristics of the subject property.

The complainants comparable in the South Foothills at 6410 90 Ave SE, although not entirely similar, seemed to support the assessed value of \$143, when compared to the rate per square foot of the building minus the land adjustment of \$1,232,361, because the complainant failed to address the “extra land” issue, and the comparables of both parties were considered “suspect”, the board determined that there was not enough evidence from the complainant to overturn the

overturn the original assessed value of \$3,170,000.

Board's Decision:

Confirm assessment of \$3,170,000.

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.*