

**CALGARY  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

In the matter of the complaints against the Property assessments as provided by the *Municipal Government Act*, Chapter M-26, Section 460(4).

**between:**

***CMAC Developments Inc., COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***R. Irwin PRESIDING OFFICER***

***D. Steele, MEMBER***

***E. Reuther, MEMBER***

These are complaints to the Calgary Assessment Review Board in respect of the Property assessments prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

<b>ROLL NUMBER:</b>	<b>201128931</b>	<b>&amp;</b>	<b>201128949</b>
<b>LOCATION ADDRESSES:</b>	<b>20 9580 – 114 AV SE</b>	<b>&amp;</b>	<b>30 9580 – 114 AV SE</b>
<b>FILE NUMBERS:</b>	<b>57110</b>	<b>&amp;</b>	<b>57112</b>
<b>ASSESSMENTS:</b>	<b>\$ 1,050,000</b>	<b>&amp;</b>	<b>\$ 1,040,000</b>

These complaints were heard on the 30<sup>th</sup> day of June, 2010 at the office of the Assessment Review Board located at 3<sup>rd</sup> Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- *C. McCarthy*

Appeared on behalf of the Respondent:

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

**Preliminary Matters:**

None. The merit hearing proceeded.

**Property Descriptions:**

The subject is a 6,352 sq ft warehouse built in 2002, zoned S-FUD, located at # 20 9580 – 114 Avenue S.E. Calgary, Alberta and is assessed at \$1,050,000.

The subject is a 6,292 sq ft warehouse built in 2002, located at # 30 9580 – 114 Avenue S.E. Calgary, Alberta and is assessed at \$1,040,000.

**Issues:**

- Market value
- Excessive increase over the last three years
- Lack of services

**Complainant's Requested Value:**

\$765,000 – \$785,000 for # 20 9580 114 – Av SE

\$760,000 – \$780,000 for # 30 9580 114 – Av SE

**Board Findings in Respect of Each Issue:**

- Market value

The Complainant presented a document that they had compiled outlining properties that had sold in the area that noted address, size, sale date and sale price.

The Respondent challenged the first set of comparables: 3652, 3680 and 3668 44 Ave SE as the Complainant stated that they were 3 industrial buildings when in fact they were 1 building and 2 vacant lots. It was also noted that the indicated date of sale was Nov 2009 which was after the date of assessment.

The Respondent also noted that the Complainant's second comparable: 12 – 7139 40 St SE was also a sale that occurred after the date of assessment.

- Excessive increase over the last three years

The Board does not consider the assessment change from one year to the next to be relevant. The comparables used to generate a prior years assessment are not in evidence. Details may have changed and the Board cannot judge whether the previous assessment was correct. Only the 2010 assessment is under complaint.

- Lack of services

The Complainant stated that the property does not have full services and that the assessor should reduce the assessment for that.

The Respondent stated that the assessment of the subject was reduced by 25% to compensate for partial services.

**Board's Decision:**

The assessment for # 20 9580 114 Av SE is confirmed at \$1,050,000.

The assessment for # 30 9580 114 Av SE is confirmed at \$1,040,000.

DATED AT THE CITY OF CALGARY THIS 29<sup>th</sup> DAY OF JULY 2010.

  
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R. Irwin  
Presiding Officer

*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.*