

**REVISED CALGARY  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

**In the matter of a complaint** filed with the Calgary Assessment Review Board pursuant to Part 11 of the *Municipal Government Act*, being Chapter M-26, Section 460(4) of the Revised Statutes of Alberta (Act)

between:

***Assessment MV Advisors Inc O/a Assessment Advisory Group, COMPLAINANT***

and

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

before:

***Board Chair, L. LOVEN  
Board Member, P. PASK  
Board Member, K. COLLIDGE***

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>118002708</b>	<b>201295839</b>
<b>LOCATION ADDRESS:</b>	<b>9602 52 ST SE</b>	<b>9420 52 ST SE</b>
<b>HEARING NUMBER:</b>	<b>58518</b>	<b>58538</b>
<b>ASSESSMENT:</b>	<b>\$1,870,000</b>	<b>\$1,970,000</b>

This complaint was heard on 13<sup>th</sup> day of July, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom #2.

Appeared on behalf of the Complainant:

- *Troy Howell – Representing the Assessment Advisory Group, as agent for Stay Steel and Pipe Ltd. Alberta Ltd., and CPA Canadian Public Auction Ltd.(respectively)*

Appeared on behalf of the Respondent:

- *Jason Lepine and James Greer – Representing the City of Calgary*

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

The Board derives its authority to make this decision under Part 11 of the Act. No specific jurisdictional or procedural matters were raised during the outset of the hearing, and the Board proceeded to hear the merits of the complaint, as outlined below.

**Property Description:**

The properties under complaint consist of 3.44 acres and 4.08 acres, respectively, of land only on each property. The properties are within the Foothills (FO1) industrial park located in southeast Calgary.

**Issues:**

The Complainant raised the following matters in section 4 of the complaint forms: assessment amount.

The Complainant, in section 5 of the Complaint forms, requested the assessed values of \$1,490,000 for roll number 1180022708 and \$1,420,000 for 201295839, respectively; and, and provided the following reasons for complaint:

Assessed value in incorrect:

1. The assessed value is not reflective of the properties' market values; and,
2. The assessed values do not adequately reflect the conditions and characteristics of the subject properties.

As of the date of this hearing the above issues remained in dispute.

The Board notes the requested assessment given in the Complainant's submissions are \$1,492,769 and \$1,077,014, respectively.

Regarding the subject property located at 9602-52 Street, the Board considered the evidence of the Complainant regarding the following items:

- (a) 2009 Property Assessment Notice showing no assessment in 2008 and in 2009, of \$2,200,000;
- (b) Assessment Summary Reports as of December 31, 2009 and December 31, 2008;
- (c) A 2009 Non-residential Land Detail report showing an influence adjustment of 1;
- (d) Three land sale comparables located at 47-Technology Way SE, 209 Exploration Avenue SE, and 9811 Endeavor Drive;

- (e) A map showing the location of the subject property;
- (f) A aerial photograph of the subject property;
- (g) Photographs of the subject property; and,
- (h) Reports providing details of the sales of the three comparable properties with maps showing their locations

Regarding the subject property located at 9420-52 Street, the Board considered the evidence of the Complainant regarding the following items:

- (a) 2010 Property Assessment Notice an assessment in 2009 of \$1,710,000 and in 2010 of \$1,870,000;
- (b) An Assessment Summary Report as of December 31, 2009;
- (c) A map showing the location of the subject property;
- (d) A aerial photograph of the subject property;
- (e) A photographs of the subject property;
- (f) Three land sale comparables located at 47-Technology Way SE, 209 Exploration Avenue SE, and 9811 Endeavor Drive; and
- (g) Reports providing details of the sales of the three comparable properties with maps showing their locations.

Regarding the subject property located at 9602-52 Street SE, the Board then considered the evidence of the Respondent regarding the following items:

- (a) An introduction regarding legislative authority, relevant regulation, valuation methodology, sales comparison approach, proof of burden or onus, and summary of testimonial evidence to the sales approach;
- (b) A Vacant Land Summary of the subject property;
- (c) A map showing services to the subject property located 9420 52 Street SE;
- (d) Complainant's sales comparables for properties locate at 47-Technology Way SE, 209-Exploration Avenue SE and 9811-Endeavor Drive SE;
- (e) A map showing the location and services to the Complainant's sales comparables;
- (f) A map of the industrial SE region;
- (g) Three 2010 city land sales comparables for 2207-47 Avenue SE, 10912-72 Street SE and 7310-108 Avenue SE;
- (h) Excerpted pages from the Complainants disclosure of evidence for 8460-60 ST SE, noting a price per acre of \$433,000 for a 38,077 square foot industrial warehouse building on a 8.52 acre parcel;
- (i) Excerpted pages from the Complainants disclosure of evidence for 6215-90 Ave SE;
- (j) A map showing location and services to 6215-90 Avenue SE; and,
- (k) Additional information including Industrial (I-G) zone definitions.

Regarding the subject property located at 9420-52 Street SE, the Board then considered the evidence of the Respondent regarding the following items:

- (a) An introduction regarding legislative authority, relevant regulation, valuation methodology, sales comparison approach, proof of burden or onus, and summary of testimonial evidence to the sales approach;
- (b) A Vacant Land Summary of the subject property;
- (c) A map showing services to the subject property;
- (d) A map showing industrial zones in the SE quadrant;
- (e) Complainant's sales comparables for properties locate at 47-Technology Way SE, 209-Exploration Avenue SE and 9811-Endeavor Drive SE;
- (f) A map showing the location and services to the Complainant's sales comparables;

- (g) A map of the industrial SE region;
- (h) Three 2010 city land sales comparables for 2207-47 Avenue SE, 10912-72 Street SE and 7310-108 Avenue SE;
- (i) Excerpted pages from the Complainants disclosure of evidence for 8460-60 ST SE, for a 38,077 square foot industrial warehouse building on a 8.52 acre parcel;
- (j) Excerpted pages from the Complainants disclosure of evidence for 6215-90 Ave SE;
- (k) A map showing location and services to 6215-90 Avenue SE; and,
- (l) Additional information including Industrial (I-G) zone definitions.

**Complainant's Requested Value:**

As revised on the Complainant's Disclosure of Evidence: \$1,492,769 for roll number 1180022708; and, \$1,077,014 for 201295839, respectively.

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


In view of the above considerations, the Board finds as follows:

1. The Complainant's three comparables were properties that were recently annexed and are zoned DC56 versus I-G for the subject properties, are restricted to 10% site coverage versus 50% sit coverage for the subject properties and are un-serviced versus serviced for the subject properties. Accordingly the Board can place little weigh on these comparables;
2. The Board finds that there was no persuasive evidence provided by the Complainant to warrant the requested reductions;
3. The Board was provided with sufficient evidence and argument from the Respondent Complainant to support confirmation of the assessed values;
4. The valuation method applied in this instance Sales Comparison Approach. The use of this approach to value is contextually allowed in the legislation. The Complainant did not advance any argument or evidence to support the contention that an error had been made in the application of the Sales Comparison Approach in preparing these assessments.

**Board's Decision:**

The assessments are confirmed as follows: \$1,870,000 for roll number 1180022708; and, \$1,970,000 for 201295839, respectively.

DATED AT THE CITY OF CALGARY THIS 29 DAY OF July 2010.

  
L.R. LOVEN  
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.*