

**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*, Chapter M-26, Section 460(4) of the Revised Statutes of Alberta 2000 (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:

ROLL NUMBER: 117006809

LOCATION ADDRESS: 5711 80 AV SE

HEARING NUMBER: 58652

ASSESSMENT: \$2,890,000

This complaint was heard on 15th 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:

- *Stephen Cobb – Representing Assessment Advisory, Group as agents for 363991 Alberta Ltd.*

Appeared on behalf of the Respondent:

- *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 property under complaint consists of 14,480 square foot single tenant industrial warehouse with 30% office development on the 1.31 acre subject property. The property lies within the Starfield industrial park located in southeast Calgary.

Issues:

The Complainant raised the following matters in section 4 of the Complaint form: assessment amount.

In section 5 of the Complaint form, the Complainant requested an assessed value of \$2,530,000 and provided the following Reasons for complaint:

Assessed value is incorrect:

1. The assessed value is not reflective of the property's market value; and,
2. The assessed value is inequitable with comparable property assessments.

As of the date of this hearing, the above issues were not resolved.

The Board considered the evidence of the Complainant regarding the following items:

- (a) The increase in assessment from \$2,850,000 in 2009 to \$2,890,000 in 2010;
- (b) The Assessment Explanation Supplement;
- (c) A map showing the location of the subject property;
- (d) An assessment Summary Report as of December 31, 2009;
- (e) Photographs of the subject property;
- (f) Aerial photographs of the subject property;
- (g) Maps showing the location of the subject property; and,
- (h) Comparable valuation for the sales of three properties located at 6503-30 Avenue SE, 3650-46 Avenue SE, and 4750-30 Street SE.

The Board notes during the hearing the Complainant recognized errors in the adjustments for the evaluation of the sales of comparable and requested that the original assessment be confirmed.

No evidence was presented by the Respondent, however the Respondent requested that the original assessment be confirmed:

Complainant's Requested Value:

Revised in the Complainant's Disclosure of Evidence: \$2,678,800

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

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

1. The Board acknowledges the Complainant's valuation of the sales of three properties may contain errors in adjustments. Accordingly the Board can place little weight on these sales price adjustments.
2. The Board was not provided with sufficient evidence or argument from the Complainant to support their requested reduction in assessed value.
3. The Board accepts the Complainant's request to confirm the original assessment.
4. The Board acknowledges the Respondent's request to confirm the revised assessment;
5. The valuation method applied in this instance is the 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 this assessment.

Board's Decision:

The original assessment is confirmed as follows: \$2,890,000

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.*