

**CALGARY  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

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

**between:**

***Altus Group Ltd., COMPLAINANT***

**and**

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

**before:**

***L. Wood, PRESIDING OFFICER***

***J. Massey, MEMBER***

***D. Pollard, MEMBER***

This is a complaint to the Calgary Assessment Review Board in respect of Property assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

**ROLL NUMBER: 116027707**

**LOCATION ADDRESS: 4016 70 Avenue SE**

**HEARING NUMBER: 59309**

**ASSESSMENT: \$1,390,000**

This complaint was heard on 6th day of July, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 5. This file (the “master file”) was heard in conjunction with **file number 59993**, therefore, cross referencing between these two files for the parties’ evidence and argument may be required.

Appeared on behalf of the Complainant:

- *Mr. John Smiley*

Appeared on behalf of the Respondent:

- *Mr. Ian Baigent*

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

The Board notes the Complainant checked two matters on the complaint form, namely (3) an assessment, and (4) an assessment class. However the only issue before the Board was the assessment.

**Property Description:**

The subject property is a vacant parcel of industrial land comprised of 1.92 acres located on a corner lot in Foothills Industrial. Its land use designation is I-G.

**Issues: (as identified on the complaint form)**

1. The assessment of the subject property is in excess of its market value for assessment purpose when using the direct sales comparison approach. A more reasonable and supportable rate would be \$550,000 per acre.

**Complainant’s Requested Value:** \$ 1,190,000

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

The Board notes that there were several statements on the appendix to the complaint form as to why the assessment for the subject property is incorrect, however, the issue before the Board at the hearing was primarily in regards to the direct sales comparison approach. The Board also notes that the Complainant was seeking \$620,000/acre at the time of the hearing.

**The assessment of the subject property is in excess of its market value for assessment purpose when using the direct sales comparison approach. A more reasonable and supportable rate would be \$550,000 per acre.**

The Complainant submitted five industrial land sales, including three from Dufferin Industrial (Exhibit C1 page 16). The Complainant stated that these sales form the basis of the valuation for the subject property located in Foothills Industrial and support an assessment of \$620,000/acre. The Respondent indicated that the City derived the SE industrial land rates by using the formula of \$1,050,000/ acre (1st acre) and \$300,000/ acre (1-10 acres) (Exhibit R1 page 23). He provided six land sales, three from the NE quadrant and three from the SE quadrant (Highfield and Valleyfield)

with time adjusted sale prices that indicated values in excess of one million dollars per acre in support of the assessment (Exhibit R1 page 22).

The Board acknowledges the lack of industrial land sales in Foothills Industrial in which to draw a reasonable comparison. However, the Board finds the sales data provided by both parties is inconclusive. Nevertheless, the burden of proof falls on the Complainant to provide sufficient evidence to bring the assessment into question. In this case, the Board finds that the Complainant failed to provide any evidence to suggest that Dufferin Industrial is similar to Foothills Industrial. As such, the Board finds that the Complainant did not meet his onus and confirms the assessment.

**Board's Decision:**

The decision of the Board is to confirm the assessment for the subject property of \$1,390,000 for the 2010 assessment year.

DATED AT THE CITY OF CALGARY THIS 6<sup>th</sup> DAY OF AUGUST 2010.

  
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Lana J. Wood  
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.*