

**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/Business assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

ROLL NUMBER: 078042504

LOCATION ADDRESS: 3005 OGDEN RD SE

HEARING NUMBER: 59733

ASSESSMENT: \$11,140,000

This complaint was heard on 5th 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.

Appeared on behalf of the Complainant:

- *Mr. R. Worthington*

Appeared on behalf of the Respondent:

- *Mr. D. Kozak*

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

At the commencement of the hearing, the Complainant requested that comments he made in a previous case (file #57541), in regards to a recent board decision 0638/2010P, be carried forward to this case as well. The Respondent did not object. The Board agreed to carry forward his comments.

Property Description:

The subject property is comprised of three single storey warehouses located on a 10.09 acre site in Bonnybrook. The first warehouse is comprised of 42,878 sq ft, built in 1960. The second warehouse is comprised of 21,147 sq ft, built in 2004. The third warehouse is comprised of 240 sq ft, also built in 2004.

Issues: (as indicated on the complaint form)

1. The land value is not reflective of market sales evidence.
2. The aggregate assessment per square foot is inequitable with the assessments of other similar and competing properties and should be no more than \$95 psf.

Complainant's Requested Value: \$7,420,000

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

The Board notes that there were several statements on the appendix as attached to the complaint form, however, it will only deal with those matters that were raised at the hearing.

The land value is not reflective of market sales evidence.

The Board finds the data presented by the Complainant, particularly in regards to the valuation of excess land, insufficient to warrant a reduction in the assessment of the subject property (Exhibit C1 page 40).

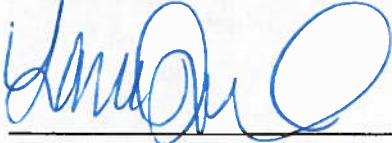
The aggregate assessment per square foot is inequitable with the assessments of other similar and competing properties and should be no more than \$95 psf.

The Board finds that the equity comparables presented by both parties were poor (Exhibit C1 page 39; Exhibit R1 page 25). However, the burden of proof is on the Complainant to prove why the assessment is incorrect. The Board finds that the burden was not met in this instance.

Board's Decision:

It is the decision of the Board to confirm the assessment of the subject property of \$11,140,000 for the 2010 assessment year.

DATED AT THE CITY OF CALGARY THIS 11 DAY OF AUGUST 2010.



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.*