

**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: 100008408

LOCATION ADDRESS: 6204 BURBANK RD SE

HEARING NUMBER: 59457

ASSESSMENT: \$4,050,000

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.

Appeared on behalf of the Complainant:

- *Mr. R. Worthington*

Appeared on behalf of the Respondent:

- *Mr. Rob Ford*

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 a single tenant warehouse located in Burns Industrial. The building is comprised of 24,502 sq ft and is situated on a 3.03 acre site. It was constructed in 1973.

Issues: (as indicated on the complaint form)

1. The aggregate assessment per square foot applied is inequitable with the assessments of other similar and competing properties and should be \$111 psf.
2. The aggregate assessment per square foot applied to the subject property does not reflect market value for assessment purposes when using the direct sales comparison approach and should be \$99 psf.

Complainant's Requested Value: \$3,190,000

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

The Board notes that there were several statements on the appendix that was attached to the complaint form; however, the Board will only address those issues that were raised at the hearing.

The aggregate assessment per square foot applied is inequitable with the assessments of other similar and competing properties and should be \$111 psf.

The Board finds the equity comparables as presented by the Complainant have higher site coverage than the subject property ranging from 29%-45% (Exhibit C1 page 13). The subject property has 19% site coverage. The Board preferred those equity comparables as presented by the Respondent as they have similar site coverage of 20%-28% (Exhibit R1 page 18).

The aggregate assessment per square foot applied to the subject property does not reflect market value for assessment purposes when using the direct sales comparison approach and should be \$99 psf.


With the exception of the property located at 5855 9 St SE, the Board finds the sales comparables presented by the Complainant are not similar to the subject property (Exhibit C1 page 11). The Board finds the sales have much smaller parcel sizes (.66- 2.11 acres) and higher site coverage (26%- 42%) than the subject property. The Board finds the Respondent's sales comparables, specifically the ones located at 3636 Dartmouth Rd SE and 6020 3 St SE, are more similar to the subject property in parcel size (1.98 -2.70 acres) and site coverage (17%-25%)(Exhibit R1 page 17).

The Board finds that the Complainant did not provide sufficient evidence to bring the assessment of the subject property into question.

Board's Decision:

It is the decision of the Board to confirm the assessment of the subject property of \$4,050,000 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.*