

**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:

Assessment Advisory Group, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

F.W. Wesseling, PRESIDING OFFICER

S. Rourke, MEMBER

A. Wong, 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: 032028409

LOCATION ADDRESS: 2025-41 Ave NE

HEARING NUMBER: 58471

ASSESSMENT: \$2,210,000.00

This complaint was heard on 12 day of August, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- *T. Howell*

Appeared on behalf of the Respondent:

- *R.S. Powell*

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

N/A

Property Description: The property is located in the North Airways industrial area. The parcel contains 1.25 acres and has a warehouse comprising of 21,137 sq ft. The warehouse was constructed in 1976 and has site coverage of 39%. The property is classified Industrial General (I-G) district in the City of Calgary Land Use Bylaw.

Issues: Pursuant to Section 460 of the MGA and Schedule 1 of Alberta regulation 310/2009 the complainant has identified the following issues for adjudication by the Board:

1. Assessed value is not reflective of the property's market value.

Complainant's Requested Value: \$1,659,840.00

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

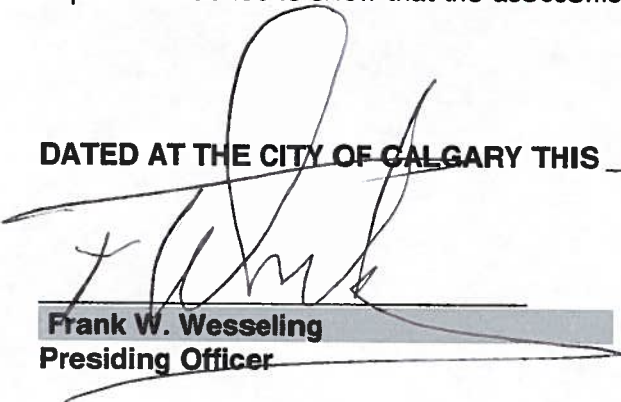
Complainant's position: The assessment increase for 2010 from 2009 is 12.8%. For the subject property, three sale comparables were provided for review. One of the properties was not considered at arm's length and another property was post facto. Different adjustment percentages were applied in order to facilitate the comparison. The adjustments were for building size, clear wall height, coverage and year of construction. The adjustments ranged from 5% to minus 20%. The complainant submitted under questioning that the adjustment percentages applied to the comparables were arbitrary. In addition, a general trend report entitled "Calgary Industrial Market Report" dated spring 2009 and prepared by Avison Young was submitted for the Board's consideration outlining the changes in the Calgary market.

Respondent's position: The respondent provided equity comparables that were the same as those provided by the complainant. The sq ft's rate outlined for the equity comparables of \$103.00 - \$105.00 compares to the \$104.00 sq ft rate for the subject property. In addition, four sales comparables were provided for the Board's consideration. The respondent questioned the sales comparables of the complainant as only one could be considered comparable.

Board's Decision: Upon reviewing the verbal and written evidence provided by the parties, the Board considers that the complainant failed to demonstrate that the assessment was inequitable. The Board confirms the assessment.

Reasons: The Board found that the complainant brought forward insufficient evidence in terms of sales comparables and analysis to support a change of assessment. The respondent provided superior evidence to show that the assessment is fair and equitable.

DATED AT THE CITY OF CALGARY THIS 19 DAY OF August 2010.



Frank W. Wesseling
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.*