

**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: 048043400**

**LOCATION ADDRESS: 1726 25 Avenue NE**

**HEARING NUMBER: 58918**

**ASSESSMENT: \$3,490,000.00**

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*

**Property Description:** Property is located in the South Airways industrial area and contains a warehouse with office facilities. The parcel contains 1.73 acres while warehouse, constructed in 1981, has 58400 sq ft. Site coverage for the site is 53.1 %. In the City of Calgary Land Use Bylaw the property is designated Industrial General (I-G) district.

**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 properties' market value.

**Complainant's Requested Value:** \$2,948,100.00

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

**Complainant's Position** It was indicated that the assessment increase for 2010 from 2009 is 10 %. The request is for the assessment to be reduced by 7 % due to market conditions. In support of the complainant's position the only evidence provided was a general trends report prepared by Avison Young entitled " Calgary Industrial Market report. Winter 2009"

**Respondent's Position:** The respondent provided general information on how industrial property is assessed in Calgary. Based on the lack of evidence submitted by the complainant, the City of Calgary is requesting that the appeal be dismissed and costs be awarded to the City in accordance with Schedule 3 of Alberta Regulation 310/2009 Matters Relating to Assessment Complaints Regulation. The specific amount requested by the respondent is \$2000.00. The respondent further requested that the appeal be dismissed as the complainant did not meet the general requirement of "burden of proof" that the assessment was inequitable.

**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 at \$ 3,490,000.00.  
The Board did not award costs to the respondent.

**Reasons:** The Board considers that the evidence provided by the complainant was lacking and failed to demonstrate that the assessment was not equitable. In terms of the request by the applicant for costs to be awarded, the Board after reviewing Section 468.1 of the Municipal Government Act and in particular Section 52(1) and (2) of AR 310/2009 Matters Relating To Assessment Complaints Regulation, determined that there had been no abuse of the complaint

process by the respondent.

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.*