

**CALGARY  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

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

**between:**

***Gordon Grant, COMPLAINANT***

**and**

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

**before:**

***J. GILMOUR, PRESIDING OFFICER  
K. COOLIDGE, MEMBER  
E. REUTHER, 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:           048530869**

**LOCATION ADDRESS: 204 2333 18 Avenue NE**

**HEARING NUMBER:   55943**

**ASSESSMENT:           \$ 677,000**

This complaint was heard on the 6<sup>th</sup> day of August 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant: G. Grant  
*Complainant*

Appeared on behalf of the Respondent: B. Partridge  
*Assessor, The City of Calgary*

#### A) Property Description

The subject property is an industrial condominium located in the Northeast area of Calgary, known as South Airways. The office is located on the second floor of the subject building, consisting of a space of 2,730 S.F. The building was built in 1997. The 2010 assessment is a value of \$677,000, or \$248 S.F.

#### B) Issue

The only issue before the Board is the amount of the assessment.

#### C) Complainant's Requested Value

\$531,000

#### D) Board's Decision in Respect to the Issue

The Complainant provided to the Board 15 commercial sales comparables for the Northeast of Calgary area, for the years 2008 and 2009. The difficulty for the Board in reviewing these comparables was attempting to isolate which of these comparables were in fact office condos. Many of these commercial comparables were warehouses, storage facilities or retail sites.

The Board relied primarily on Appendix 2 of Exhibit C-1 of the Complainant's evidence package. From these comparables, the Board determined that the following properties were most similar to the subject property:

- | 1. | <u>Address</u>  | <u>Area</u> | <u>Age</u> | <u>Assessment</u> | <u>S.F. / \$</u> |
|----|---|-------------|------------|-------------------|------------------|
|    | 202 1915 27 Ave NE  | 2,029 S.F   | 2002       | \$401,471         | \$198            |
|    | This comparable was located in the South Airways area and was an industrial condo on the second floor, similar to the subject property. |             |            |                   |                  |
| 2. | 101 2719 7 Ave NE   | 1,633 S.F   | 2009       | \$324,629         | \$199            |
|    | The problem for the Board with the comparable is that it is newer than the subject,   |             |            |                   |                  |

was not in the same area as the subject and was on the ground floor instead of the second floor as is the subject. The area of this comparable was approximately 1,000 S.F. smaller than the subject.

3. The last comparable from the Complainant which was considered somewhat similar to the subject was as follows:

201 2719 7 Ave NE                      1,745 S.F      2009      \$370,510      \$212

This comparable was on the second floor, however it was over ten years newer than the subject, and approximately 1,000 S.F. smaller than the subject. It also was in an area outside of the South Airways, which is considered to be of lower value than the subject area.

It should be noted that all of these comparables were noted in the equity comparables of the Respondent (see pages 39-41 of Exhibit R-2).

The Respondent relied on three sheets of sales comparables, but many of the comparables were outside the subject area or older sales.

The sale which the Board deemed to be most similar to the subject presented by the Respondent was the comparable property at 202 1915 27 Ave NE, on page 29 of Exhibit R-2. This is the same property which the Complainant stated was his best sales comparable and was also relied on by the Respondent in his equity comparables.

The property at 202 1915 27 Ave NE was also determined by the Board as the most similar comparable to the subject property. In April 2009 the property was sold for \$592,742, but assessed in 2010 for only \$401,473, or \$198 S. F.

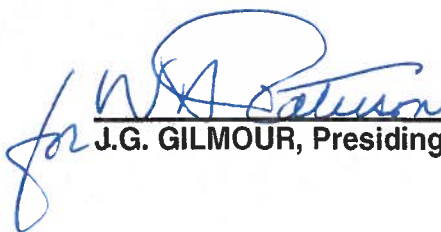
#### **E) Findings**

The CARB determined that the sales comparable property at 202 1915 27 Ave. NE, which was relied on by both parties, is the most similar comparable to the subject property.

#### **F) Board's Decision**

The assessment of the Complainant is reduced to \$531,000.

DATED AT THE CITY OF CALGARY THIS 28<sup>th</sup> DAY OF SEPTEMBER, 2010.

  
for J.G. GILMOUR, 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.*