

**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:**

***Linnell Taylor Assessment Strategies, COMPLAINANT***

**and**

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

**before:**

***L. Wood, PRESIDING OFFICER***

***I. Zacharopoulos, MEMBER***

***D. Steele, 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: 054009303**

**LOCATION ADDRESS: 2930 CENTRE AVENUE NE**

**HEARING NUMBER: 56174**

**ASSESSMENT: \$9,560,000**

This complaint was heard on 9th 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:

- *Mr. J. David Sheridan*

Appeared on behalf of the Respondent:

- *Mr. Jason Lepine*

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

The Respondent raised a preliminary matter in regards to the Complainant's rebuttal document pursuant to section 8(2)(c) of *Matters Relating to Assessment Complaints Regulation* AR 310/2009 (Exhibit C2). The Respondent objected to a portion of the rebuttal being admitted into evidence on the basis that it contained new sales data that was not brought forward in the Respondent's evidence package thereby constituting new evidence. The Complainant submitted that those sales directly relate to the Respondent's evidence (Exhibit R1 page 14) in that the one can gauge the year of construction adjustment based on sales of newer and older properties (Exhibit C2 pages 2 & 3). The Board allowed the rebuttal document on the condition that the Complainant only speak to the year of construction affecting marketability and how the market value of those sales compare to the value of the subject property.

**Property Description:**

The subject property is a single tenant warehouse, comprised of 109,404 SF rentable building area, located on an 8.51 acre site in Franklin Park Industrial. It was built in 1974. It is currently being used as a beverage storage and distribution facility.

**Issues: (as indicated on the complaint form)**

1. Assessment is excessive. Market sales (DCA) adjusted where required, support a lower assessment for the subject.
2. Assessment is excessive. Income approach as per the DAAM, as a test of the DCA supports a lower assessment for the subject. Other large scale IWS assessments confirm the subject assessment is inequitable.

**Complainant's Requested Value:** \$8,500,000

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

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

**Assessment is excessive. Market sales (DCA) adjusted where required, support a lower assessment for the subject.**

The Board placed little weight on the Complainant's direct sales comparison approach as his adjustments lack the market data required to establish correctness (Exhibit C1 pages 15 & 16).

As a result, the Board finds that the Complainant's direct comparison approach was of little assistance in determining the property's value.

**Assessment is excessive. Income approach as per the DAAM, as a test of the DCA supports a lower assessment for the subject. Other large scale IWS assessments confirm the subject assessment is inequitable.**

The Board placed little weight on the Complainant's income approach because it contained subjective opinion evidence and it lacked the necessary market data to support the income parameters used by the Complainant (rent, capitalization rate etc.) (Exhibit C1 pages 4- 11).

The Board placed little weight on the Complainant's equity request as the property located at 5550 Skyline Way NE was not established as comparable to the subject property and the assessment criteria had not been effectively referenced (Exhibit C1 pages 16 & 17).

Based on the above, the Board finds that there was insufficient evidence presented by the Complainant to bring the assessment into question.

**Board's Decision:**

The decision of the Board is to confirm the assessment of the subject property at \$9,560,000 for the 2010 assessment year.

DATED AT THE CITY OF CALGARY THIS 24 DAY OF AUGUST 2010.

  
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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.*