

**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:**

***Colliers International Realty Advisors, COMPLAINANT***

**and**

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

**before:**

***Myron Chilibeck, Presiding Officer  
Robert Kodak, Member  
Richard Glen, 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: 097001606**

**LOCATION ADDRESS: 3716 – 56 AV SE**

**LEGAL DESCRIPTION: Plan 7410843, Block 1, lot 7**

**HEARING NUMBER: 57551**

**ASSESSMENT (2010): \$4,540,000**

This complaint was heard by the Composite Assessment Review Board on 10th day of August, 2010 at the office of the Assessment Review Board in Boardroom 4, 4<sup>th</sup> Floor, 1212 – 31 Avenue NE, Calgary, Alberta.

Appeared on behalf of the Complainant:

- *Michael Uhryn*

Appeared on behalf of the Respondent:

- *Aram Motadi*
- *Ian Baigent*

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

There were no objections to the composition of the Board.

The Complainant raised a preliminary matter alleging that the disclosure of evidence was not received from the Respondent.

The Respondent asserted that their evidence disclosure was sent by email to the address shown on the Complainants' email that accompanied their evidence package.

The Complainant advised that the email address used by the Respondent is not the same address shown on their Complaint form. Also, that the address used by the Respondent has some upper case letters whereas the address of the sender (Complainant) has no upper case letters.

The Board found that the Respondents' evidence package was sent within the time requirements of *Matters Relating to Assessment Complaints Regulation, Alberta Regulation 310/2009*, and appropriately sent to the Complainant. The Board believes that it could be understood that the email address on the Complainants' email could supersede the address shown on the complaint form and no disclaimer was sent by the Complainant advising the Respondent of the appropriate address to send the evidence disclosure. Also, the Board understands that email addresses are not sensitive to upper or lower case letters. Both the email address on the complaint form and the address on the email sent with the Complainants' evidence package are in the same office of the Complainant.

The Board allowed the Complainant time to review the Respondents' evidence package and proceeded to hear the merits of the complaint.

**Property Description:**

The subject property is an industrial warehouse located in the Foothills district in south east Calgary. The assessed rentable building area is 52,019 square feet situated on a parcel of land with 2.71 acres or 118,047 square feet.

The property assessment is determined using the direct sales comparison method and is assessed at \$4,540,000 that equates to \$87 per square foot of rentable building area.

The Complainant requests a reduction of the rentable building area to 48,300 square feet and

accepts the Respondents' assessment rate of \$87 per square foot for a requested reduction in assessment to \$4,200,000.

**Issues:**

The Complaint form identified a list of 17 reasons for complaint. However, at the outset of the hearing, the Complainant clarified there was only one reason:

- 1) The actual rentable area of the subject property is 48,300 square feet

**Complainant's Requested Value:**

\$4,200,000

**Board's Decision:**

The assessment is reduced to \$4,370,000.

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

The Complainant provided a tenant rent roll as of December 1, 2009 showing the leased area at 48,300 square feet to support his claim for a reduction in rentable building area. The Complainant asserted that the areas shown on the tenant rent roll were "measured by a professional company".

The Respondent provided a drawing, dated September 27, 2005, of the subject building showing various measurements and their determination of the various tenant areas including mezzanine space at 52,019 square feet.

The Board finds the Complainants' rent roll compelling to change the rentable building area of the subject to 50,300 square feet. The Complainant agreed there is an error in tabulating the leased area on the rent roll and that the correct area is 50,300 square feet. Also, neither party inspected the subject property to measure or determine whether the Complainants' rent roll or Respondents' drawing and calculations are correct. The Board finds the Complainants' rent roll to be more current than the Respondents' drawing and area calculations and notes there have been some changes in tenancies since 2005. The Board believes there may have been some changes to the tenant areas subsequent to the Respondents' drawing in 2005 and these are reflected in the current rent roll. Accordingly the Board places more weight on the Complainants' tenant rent roll.

The building rentable area is changed to 50,300 square feet and the assessed rate is confirmed at \$87.

Accordingly, the Board changes the assessment to \$4,370,000.

DATED AT THE CITY OF CALGARY THIS 8 DAY OF SEPTEMBER, 2010.

  
Myron Chilibeck  
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.*