

**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:**

***854769 Alberta Ltd., COMPLAINANT***

**and**

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

**before:**

***T. Sadlowski, PRESIDING OFFICER***

***R. Kodak, MEMBER***

***J. Massey, 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: 066096702**

**LOCATION ADDRESS: 1502-10<sup>th</sup> Ave S.W.**

**HEARING NUMBER: 57102**

**ASSESSMENT: \$628,000**

This complaint was heard on 30th day of July, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 4.

Appeared on behalf of the Complainant:

- *E. Barke, 854769 Alberta Ltd.*

Appeared on behalf of the Respondent:

- *D. Satoor, City of Calgary*

**Issue:**

Is the 2010 assessment too high in relation to similar properties and in excess of market value?

**Property Description:**

The subject property is a commercial property (retail/warehouse) located in the Sunalta community. The subject was constructed in 1950 and is of quality D. The subject has an area of 3384 square feet and its land area is 9522 square feet. Its land use designation is commercial – corridor 2 and it has the following influences: traffic main; abutting a train track; environmental concerns; corner lot; and a shape factor realtor-reduced functionality.

**Complainants Position:**

The complainant requested that his property be assessed at \$39.00 per square feet after taking the influences into consideration to yield an assessment of \$277,500. It is currently assessed at \$66 per square feet. The complainant provided 20 sales comparables throughout the city that ranged in selling price per square foot from \$50 - \$713 per square foot (c-1). In addition he submitted 3 sales comparables (c-1, p-2) that were in closer proximity to the subject. These comparables ranged in assessment per square foot from \$75 to \$83.68.

**Respondents Position:**

The Respondent provided comparables that were in close proximity to the subject. They ranged in land area from \$120 per square foot to \$270 per square foot. The first comparable sold in Dec. 2007 for \$112 per square foot (r-1, p-18).

**Reasons:**

The Board was persuaded by the Respondent's comparables (r-1, p-18). They were in close proximity to the subject and had assessments well in excess of that of the subject. Their assessments supported the assessment of the subject.

**Board's Decision:**

The decision of the Board is to confirm the 2010 assessment at \$628,000 for the subject.

DATED AT THE CITY OF CALGARY THIS 23<sup>rd</sup> DAY OF August 2010.

  
T. Sadlowski  
Presiding Officer

TS/mh

*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.*