

**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:**

***Cushman & Wakefield Property Tax Services, COMPLAINANT***

**and**

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

**before:**

***R. Reimer, PRESIDING OFFICER  
T. Usselman, MEMBER  
D. Julien, 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:

<b>ROLL NUMBER:</b>	<b>112140900</b>
<b>LOCATION ADDRESS:</b>	<b>7056 FARRELL RD SE</b>
<b>FILE NUMBER:</b>	<b>57784</b>
<b>ASSESSMENT:</b>	<b>\$ 9,290,000</b>

This complaint was heard on 11th day of August, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- *Jan Goresht, Cushman & Wakefield Property Tax Services, Agent*

Appeared on behalf of the Respondent:

- *Marcus Berzins, Assessor*

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

There was no objection to the composition of the Composite Assessment Review Board (CARB).

The CARB identified that the Respondent's disclosure had been due on July 27, 2010 and was not received until July 29, 2010. Accordingly, the Respondent's evidence was not allowed. The hearing proceeded on the basis that the Complainant would present his evidence and the Respondent would be restricted to questioning the Complainant and making a closing summation.

**Property Description:**

The subject property consists of four office/warehouse type buildings built in 1972. Two buildings are larger with rentable areas of 22,980 sq. ft and 27,690 sq. ft. The two smaller buildings have rentable areas of 10,500 sq. ft. and 6,000 sq. ft.

**Issues:**

The single issue identified on the Assessment Board Complaint Form was the assessment amount. During the hearing the Complainant identified the assessment per sq. ft. as the issue under appeal.

**Complainant's Requested Value:**

The Complainant had requested a value of \$8,000,000 on the Assessment Board Complaint Form. During the hearing this was modified to a requested value of \$123/sq. ft. for a total of \$8,260,000.

**Position of the Parties:**

The Complainant stated that the four buildings should be assessed at the same rate as all four buildings were achieving the same rental or lease rates. He presented a chart showing that the two larger buildings were assessed at \$123 & \$122.18/sq. ft. while the two smaller buildings were assessed at \$177.37 & \$200.80/sq. ft.

The Complainant submitted a commercial lease summary which demonstrated that the four buildings were achieving similar lease rates for similar length leases entered into during the same time frame.

The Respondent's evidence had been disallowed. In closing summary, he stated that there is a reason that the developer had chosen to build four buildings instead of one.

**Board's Decision:**

The CARB finds that the Complainant's submission demonstrated that the four buildings all achieve similar lease rates.

The assessment would be calculated as 67170 sq. ft x \$123/sq. ft. = \$8,261,910.

The CARB orders that the assessment be reduced to \$8,260,000.

DATED AT THE CITY OF CALGARY THIS 19<sup>th</sup> DAY OF AUGUST 2010.

  
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**R. Reimer**  
**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.*