

**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:

ROLL NUMBER:	113004816
LOCATION ADDRESS:	7260 12 ST SE
FILE NUMBER:	57734
ASSESSMENT:	\$ 7,490,000

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 is an office/warehouse combination built in 1982. The main floor consists of 28,918 sq. ft of office space and 28,528 sq. ft. of warehouse. There is an upper floor with 28,638 sq. ft. of office space.

Issues:

The single issue identified on the Assessment Review Board Complaint Form was the assessment amount.

Complainant's Requested Value:

The Complainant requested a value of \$6,400,000 on the Assessment Review Board Complaint Form. During the hearing this was modified to a requested assessment of \$7,086,000.

Position of the Parties:

The Complainant stated that the subject property had been incorrectly assessed at 90,596 sq. ft. He asserted that the correct area of the property is 86,084 sq. ft. The building has a tenant which is tax exempt, as an educational entity, in the amount of \$804,000. The Complainant had calculated a value per sq. ft. by dividing the assessed value of the building, prior to the tax exemption, by the assessed area of the building. This resulted in the following: $\$8,303,897 / 90,596 = \$91.66/\text{sq. ft.}$ The Complainant had then recalculated the assessment by multiplying his revised building area, 86,084 sq. ft., by \$91.66 resulting in a value of \$7,890,459. He then subtracted the tax exempt amount of \$804,000, resulting in a value of \$7,086,459, rounded to \$7,080,000.

The Respondent's evidence was disallowed, due to late filing. During questioning he indicated to the Complainant that he thought that they had reached an agreement just prior to the hearing opening. The Complainant seemed to have forgotten or was unaware of this.

Board's Decision:

In the absence of any evidence to the contrary, the CARB accepts the Complainant's calculations. The assessment is ordered reduced to \$7,080,000.

DATED AT THE CITY OF CALGARY THIS 19th DAY OF AUGUST 2010.



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.*