

**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-26.1, Section 460(4).

**between:**

***Assessment Advisory Group, COMPLAINANT***

**and**

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

**before:**

***R. Reimer, PRESIDING OFFICER***

***J. O'Hearn, MEMBER***

***D. Morice, 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: 093148286**

**LOCATION ADDRESS: 3236 50 Ave SE**

**HEARING NUMBER: 58648**

**ASSESSMENT: \$4,530,000**

This complaint was heard on 25th day of August, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- *Troy Howell, Assessment Advisory Group, Agent*

Appeared on behalf of the Respondent:

- *Denis Desjardins, 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 Respondent's evidence submission had been due on August 10, 2010. The evidence was not received until August 17, 2010. The CARB ruled that the Respondent's evidence was not admissible. The hearing proceeded on the basis that the Complainant could present his evidence, the Respondent could question the Complainant's evidence but not present any of the Respondent's evidence, and both parties would provide closing summaries.

**Property Description:**

The subject property is an office/warehouse located at 3236 50 Ave SE. The building was constructed in 1995 and has a rentable area of 29,980 sq. ft. on a site which is 2.70 acres, resulting in site coverage of 25.49%. The building has a finished area of approximately 45%.

**Issues:**

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

**Complainant's Requested Value:**

On the Assessment Review Board Complaint Form, the Complainant requested a value of \$4,000,000. During the hearing, this request was revised to \$4,100,000.

**Position of the Parties:**

The Complainant provided two sales comparables on page 7 of exhibit C1. These properties had sold in August and October of 2008. The Complainant had applied time adjustments to the sale price of 5% and 4.5% respectively. He had also applied a size adjustment of 5% to both properties. The result was an average value per sq. ft. of \$137/sq. ft. This had been multiplied by 29,980 sq. ft. for a requested assessment of \$4,107,260, rounded to \$4,100,000.

The Respondent, in his summary, stated that the one of the Complainant's comparable properties was a lease back.

**Board's Decision:**

The CARB notes that the City applied a 5% reduction to the subject property for the 2010 assessment, as indicated by the Property Assessment Notice. The CARB finds that this supports the 5% and 4.5% time adjustments used by the Complainant. The CARB also finds that the Complainant's 5% size adjustments are reasonable. In the absence of evidence from the Respondent, the CARB accepts the Complainant's request of \$137/sq. ft., for a total assessment of \$4,107, 260, rounded to \$4,100,000.

DATED AT THE CITY OF CALGARY THIS 27 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.*