

**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:

Altus Group Limited, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

F.W. Wesseling, PRESIDING OFFICER

K.Coolidge, MEMBER

R. Deschaine, 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: 054014402

LOCATION ADDRESS: 3320-14th Ave NE

HEARING NUMBER: 59634

ASSESSMENT: \$4,040,000

This complaint was heard on 30th day of August, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- *D.Chabot*

Appeared on behalf of the Respondent:

- *J.Lepine*

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

N/A

Property Description: The property is located in the Franklin industrial area. The parcel contains 2.55 acres and has 2 multi bay warehouses comprised of 19,500 and 25,830 square feet respectively. The warehouses were constructed in 1980 and 1981 respectively. The assessment averages at \$102.00 per square foot. The property is classified Industrial General (I-G) district in the City of Calgary Land Use Bylaw

Issues: Pursuant to Section 460 of the *Municipal Government Act* and Alberta Regulation, *Matters Relating to Assessment Complaints, AR 310/2009*, Schedule 1, the Complainant has identified the following issues for adjudication by the Board:

1. Is the assessed value reflective of the property's market value?

Complainant's Requested Value: \$3,490,000.00

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


Complainant's position: The Board was presented with 13 equity comparables from 2010. These properties have a median square foot assessment of \$90.88. These properties were all located in NE Calgary. A small tax exempt portion of the property is not an issue. No additional information was provided.

Respondent's position: In its brief, the City provided over 30 2010 equity comparables as well as seven industrial sales comparables. The sales comparables dated from 2006-2009 and were all located in the North East. The City's data indicated a median sale price of the comparables of \$103.00 per square foot and the median in terms of equity being at \$101.00

Board's Decision: Upon reviewing the verbal and written evidence provided by the parties, the Board considers that the Complainant failed to demonstrate that the assessment was inequitable. The Board confirms the assessment at \$4,040,000.00

Reasons For The Decision: The Board found that the Complainant brought forward insufficient evidence to support a change of assessment.

DATED AT THE CITY OF CALGARY THIS 17 DAY OF September 2010.


for **F.W. Wesselling**
Presiding Officer

The Board was presented with the following submissions:

Complainant: C1 Evidence Submission of the Complainant to the Assessment Review Board prepared by Altus Group Limited.

Respondent: R1 Assessment Brief prepared by City of Calgary Assessment Business Unit.

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.*