

**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: 201363603**

**LOCATION ADDRESS: 2925-10<sup>th</sup> Ave NE**

**HEARING NUMBER: 59795**

**ASSESSMENT: \$7,660,000.00**

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 5.05 acres and has 2 multi bay warehouses of 33,600 and 51,050 sq ft respectively. The warehouses were constructed in 1977. The assessment averages at \$90.00 per sq ft. The property is classified Industrial General (I-G) district in the City of Calgary Land Use Bylaw

**Issues:** Pursuant to Section 460 of the MGA and Schedule 1 of Alberta Regulation 310/2009 the complainant has identified the following issues for adjudication by the Board:

1. Assessed value is not reflective of the property's market value.

**Complainant's Requested Value:** \$6,940,000.00

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

**Complainant's Position:** The Board was presented with twenty two (22) equity comparables from 2010. These properties have a median sq ft assessment of \$82.22. These properties were all located in NE Calgary. No additional information was provided.

**Respondent's Position:** In its brief, the City provided fifteen 2010 equity comparables as well as nine (9) industrial sales comparables. The sales comparables dated from 2006-2008 and were all located in the North East. The equity comparison showed an average per sq ft's rate of \$90.00 while the industrial sales comparables showed a median of \$103.00 per sq ft. The City acknowledged that the complainant's position had some merit and suggests a more appropriate assessment per sq foot for this property ranges between \$84.00-\$85.00.

**Board's Decision:** Upon reviewing the verbal and written evidence provided by the parties, the Board considers that the complainant's position had merit and reduced the assessment to \$7,110,000.00.

**Reasons:** The Board found that both parties brought forward for consideration good information however determined that the complainant's information to be more compelling. The Board utilized a rate of \$84.00 per sq ft to determine the assessment.

DATED AT THE CITY OF CALGARY THIS 14 DAY OF September 2010.

  
F.W. Wesseling  
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.*