

**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: 071043905**

**LOCATION ADDRESS: 115 28<sup>th</sup> Street SE**

**HEARING NUMBER: 57402**

**ASSESSMENT: \$4,840,000.00**

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:** Property is located in the Meridian industrial area and contains a warehouse with office facilities. The parcel contains 2.92 acres while warehouse, constructed in 1975, has 64,035 sq ft. Site coverage for the site is 50 %. The assessment rate per square foot is \$75.00. In the City of Calgary Land Use Bylaw the property is designated Industrial General (I-G) district.

**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:** \$4,480,000.00

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

**Complainant's position:** The Board was presented with two (2) equity comparables from 2010. These properties have a median sq ft assessment of \$69.42. These properties were all located in NE Calgary. In addition a large number of lease comparables were provided for the Board's consideration in order to support the income calculation provided for the property.

**Respondent's position:** In its brief, the City provided twelve (12) 2010 equity comparables as well as six industrial sales comparables. The sales comparables dated from 2006-2008 and were all located in the North East. The equity comparison showed a median per sq ft's rate of \$82.00 while the industrial sales comparables showed a median of \$104.00 per sq ft. The City in its review of the leasing comparison suggested that the properties used by the complainant are not reflective of the subject property.

**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 \$4,840,000.00

**Reasons For The Decision:** The Board found that the complainant brought forward insufficient evidence, in particular equity and lease comparables, to support a change of 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.*