

**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:

Colliers Int'l Realty Advisors, *COMPLAINANT*

and

The City Of Calgary, RESPONDENT

before:

J. Noonan, *PRESIDING OFFICER*

A. Wong, *MEMBER*

C. McEwen, *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:	201355096
LOCATION ADDRESS:	4705 102 Ave SE
HEARING NUMBER:	57797
ASSESSMENT:	\$11,080,000.

This complaint was heard on the 18th day of August, 2010 at the office of the Assessment Review Board located at the 4th Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- D. Porteous, Associate, Realty Tax Services, Colliers Int'l Realty Advisors

Appeared on behalf of the Respondent:

- I. McDermott, T. Woo, Assessors, *The City of Calgary*

Property Description:

The subject is located at 4705 102 Ave SE, Calgary. It is a 96,905 sq.ft. industrial warehouse constructed in 2007 on 5.95 acres in the East Shepherd Industrial area. The assessed value is \$11,080,000.

Issue:

From a lengthy list of grounds identified on the complaint form, the Composite Assessment Review Board (CARB) heard evidence and argument on the following:

Has a portion of the improvement, an attached "cold storage" facility, been incorrectly assessed?

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

The CARB finds that the 6242 sq.ft. attached "cold storage" space is atypical in comparison to the main body of the improvement, and in comparison to other industrial warehouses. The Board heard that the space has no HVAC system and is not electrified or insulated. Consequently, the space at issue is better compared to the City's industrial outbuilding (IOBS) category and should be similarly valued at \$10 per sq.ft.

The CARB heard that the subject's 2009 assessment, valuation date July 1, 2008, had been reduced from \$11,430,000 to \$10,900,000 at the Municipal Government Board (MGB) on the same issue and the same finding.

Board Decisions on the Issues:

The Board reduces the assessment to the requested \$10,398,000.

DATED AT THE CITY OF CALGARY THIS 15 DAY OF September 2010.



J. Noonan
Presiding Officer

JN/sd

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.*