

**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:

Altus Group Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

T. Helgeson, PRESIDING OFFICER

J. Massey, MEMBER

J. Mathias, MEMBER

This is a complaint to the Calgary Assessment Review Board in respect of the Property assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

ROLL NUMBER: 097018709

LOCATION ADDRESS: 5811 46th Street S.E.

HEARING NUMBER: 58914

ASSESSMENT: \$29,230,000

This complaint was heard on the 4th day of August, 2010 at the office of the Assessment Review Board located at 4th Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 5.

Appeared on behalf of the Complainant:

- *Josh Weber*

Appeared on behalf of the Respondent:

- *Ian Baigent and Aram Mohtadi*

Property Description:

The subject property is a single-tenant industrial warehouse with 19% finish, situated on 14.41 acre site in the Foothills Industrial area of southeast Calgary. The subject property has a rentable building area of 330,621 square feet, and the building consists of two distinct parts, i.e., the original building of 96,112 square feet, constructed in 1979, and an addition, constructed in 2000, comprising 268,759 square feet. The subject property has been assessed at 29,230,000, or \$79 per square foot.

Issues:

1. Is the assessment of the subject property equitable compared to the assessments of similar property?

2. Have differences between the original building and the addition been recognized in the assessment, and if not, should they be?

Complainant's Requested Value:

The older section of the building on the subject property should be assessed at a lower rate based both on the fact that it is leased at a lesser rate, and that properties with buildings similar to the older section show assessments at \$60 per square foot. Furthermore, the newer building, at 269,000 square feet, should, based on equity, be assessed at \$74 per square foot. A fair and equitable assessment for the subject property based on those rates would be \$25,380,000.

Board's Decision:

The Board found the Complainant's submission persuasive. In the Board's view, the two building sections on the subject property are clearly not alike, in fact differ to the extent that would support their being assessed at different rates. The Board accepted the Complainant's suggested rates of \$60 per square foot for the older section, and \$74 per square foot for the newer, and accordingly, reduced the assessment of the subject property to \$25,380,000.

DATED AT THE CITY OF CALGARY THIS 9th DAY OF September 2010.



T. Helgeson
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.*