

**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 Ltd., COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***B. Horrocks, PRESIDING OFFICER***

***S. Rourke, MEMBER***

***R. Roy, MEMBER***

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

<b>ROLL NUMBER:</b>	<b>200660652</b>
<b>LOCATION ADDRESS:</b>	<b>7007 54 ST SE</b>
<b>HEARING NUMBER:</b>	<b>59820</b>
<b>ASSESSMENT:</b>	<b>\$20,170,000</b>

This complaint was heard on the 7th day of September, 2010 at the office of the Assessment Review Board located at Floor Number 4,1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 2.

Appeared on behalf of the Complainant:

- Mr. J. Weber ( Altus Group Ltd.)

Appeared on behalf of the Respondent:

- Mr. J. Greer

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

None. The merit hearing proceeded.

**Property Description:**

The subject property is a 9.60 acre site located in the Great Plains industrial community in SE Calgary. The site contains two multi tenant buildings, with areas of 85,871 sq. ft and 91,876 sq. ft. respectively, resulting in a site coverage of 42.51%. The buildings were constructed in 2009.

**Issues:**

The "Assessment Review Board Complaint" form contained 9 Grounds for appeal. At the outset of the hearing the complainant advised there was only one outstanding issue, namely: "The subject is not assessed equitably when compared to the assessment of similar and competing properties".

**Complainant's Requested Value:** \$17,700,000

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

**Issue-** Equity

The complainant provided evidence package labelled C-1.

The complainant at page 27, in support of his request for an assessment of \$100 / sq. ft., provided 6 purported comparables from different industrial districts in the SE., with assessments ranging from \$86.94 to \$104.71 / sq. ft. and a median of \$98.60 / sq. ft.

The respondent provided evidence package labelled R-1.

The respondent at page 23 provided 7 purported comparables from different industrial districts in the SE with assessments ranging from \$97 to \$114 / sq. ft. and a median of \$106 / sq. ft.

The respondent at page 24 provided an albertadatasearch indicating a sale of the subject property on July 22, 2009 for a reported value of \$20,100,000, which was further substantiated by a Real Net report at page 25 and the 2010 Assessment Request for Information at page 28.

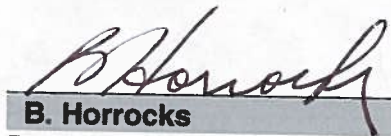
Upon review, the Board finds the purported comparables submitted by the complainant to be dissimilar in location, average year of construction and site coverage.

In the absence of evidence required to vary the assessment, and supported by the July 09 sale price, the assessment is confirmed.

**Board's Decision:**

The 2010 assessment is confirmed at \$20,170,000.

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

  
B. Horrocks  
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.*