

**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:

378019, Alberta Ltd. , COMPLAINANT

And

The City Of Calgary, RESPONDENT

Before:

Dean Sanduga, PRESIDING OFFICER

Dale Morice, MEMBER

Dick Cochrane, 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:	091097907
LOCATION ADDRESS:	18 Highfield Cl. SE
HEARING NUMBER:	56494
ASSESSMENT:	\$1,790,000

This complaint was heard on 8 day of September, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8

Appeared on behalf of the Complainant:

- Kenneth R. King
378019 ALBERTA Ltd.

Appeared on behalf of the Respondent:

- Raymond Luchak
The City of Calgary

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

The question of bias was raised and all parties indicated that there was no bias

Both the Complainant and the Respondent indicated that there were no preliminary matters

Property Description:

The subject property contains a single 6,300 Sq. Ft. building of fabricated metal construction and is utilized as a combination of sales showroom, warehouse and shop. The building was developed in 2001 and located at 18 Highfield Circle. The Subject property has a 40 foot escarpment on its north boundary which restricts the full use of the property.

Issues:

Assessed Value is incorrect

Complainant's Requested Value:

\$1,100,000

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

The Board heard and reviewed the complainant's evidence, the complainant submitted a March 2010 Appraisal report and equity comparables.

The Board noted that the appraisal report is post fact and based on a non-arms length lease and done on a leased fee estate and not fee simple estate basis.

The Complainant failed to provide sufficient evidence to confirm the assessment is incorrect.

The Board is persuaded by the Respondent's sales and equity comparables and place less weight on the complainant's Appraisal report and equity comparables.

The Board accepts the respondent's recommendation to adjust the 2010 assessment to \$1,650,000.

Board's Decision:

The decision of the Board is to reduce the 2010 assessment from \$1,790,000 to \$ 1,650,000.

DATED AT THE CITY OF CALGARY THIS 13 DAY OF October 2010.



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.*