

**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:**

***Cushman & Wakefield Property Tax Services, COMPLAINANT***

**and**

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

**before:**

***L. Wood, PRESIDING OFFICER***

***K. Coolidge, MEMBER***

***P. Cheruk, 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:

<b>ROLL NUMBER:</b>	<b>055126726</b>
<b>LOCATION ADDRESS:</b>	<b>120 23 STREET NE</b>
<b>HEARING NUMBER:</b>	<b>57738</b>
<b>ASSESSMENT:</b>	<b>\$7,730,000</b>

This complaint was heard on 7th day of September, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- *Mr. J. Goresht*

Appeared on behalf of the Respondent:

- *Mr. J. Lepine*

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

There were no procedural or jurisdictional matters raised by the parties during the hearing.

**Property Description:**

The subject property is comprised of three mini warehouses (storage units) located on a 2.96 acre site in Mayland.

**Issues:**

1. The property is incorrectly assessed as 94,548 square feet of building. The correct area is 77,716 square feet as evidenced by the income statement. The assessment was reduced to correct the area last year.

**Complainant's Requested Value:** \$6,915,500

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

The subject property was assessed based on the cost approach. The only issue before the Board is in regards to the total square footage for the three buildings on site. The value of the land is not in dispute.

**The property is incorrectly assessed as 94,548 square feet of building. The correct area is 77,716 square feet as evidenced by the income statement. The assessment was reduced to correct the area last year.**

The Complainant submitted that the square footage of the three buildings (storage units) is incorrect and should reflect the net rentable area of 77,916 sq ft as indicated on the subject property's Monthly NOI Report (All) (Exhibit C1 page 9). He indicated that the same issue was before the Assessment Review Board last year and the Board reduced the assessment based on a revised calculation of building area (Exhibit C1 page 10). The Respondent submitted that additional space (office, common area) are not included in the net rentable area and that the building areas set out in Marshall & Swift reflect an accurate measurement of the three buildings (Exhibit R1 pages 18- 21;

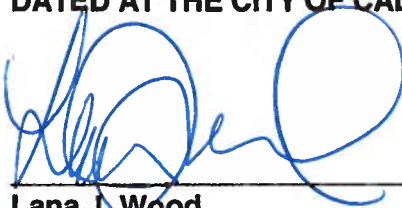
Exhibit C1 pages 3- 6).

The Board finds 94,548 sq ft is the correct building area for the subject property. The Board notes the Complainant did acknowledge that there is common area and office space that was not included in the net rentable area of 77,916 sq ft. The office space and common area would have to be included in order to have an accurate calculation of total building area.

**Board's Decision:**

The decision of the Board is to confirm the assessment for the subject property at \$7,730,000 for the 2010 assessment year.

DATED AT THE CITY OF CALGARY THIS 14 DAY OF SEPTEMBER 2010.



Lana J. Wood  
Presiding Officer

**APPENDIX A****DOCUMENTS RECEIVED AND CONSIDERED BY THE ASSESSMENT REVIEW BOARD:**

<b>NO.</b>	<b>ITEM</b>
Exhibit C1	Evidence Submission of the Complainant
Exhibit R1	City of Calgary's Assessment Brief

*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.*