

**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:

D. Trueman, PRESIDING OFFICER

M. Grace, Board Member

I. Fraser, Board 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: 090064502

LOCATION ADDRESS: 4524 – 1st St. SE

HEARING NUMBER: 55973

ASSESSMENT: \$1,420,000

This complaint was heard on 13th day of September, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- *D. Mewha*

Appeared on behalf of the Respondent:

- *J. Young*

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

There were no preliminary matters prior to the commencement of this hearing.

Property Description:

The subject property is a warehouse building with internal office space consisting of 4,700 sq. ft. It is located on a land base of 38,580 sq. ft.

Issues:

The central issue to this appeal was that there was a sub-dividable portion of the land base included in the assessment. Therefore, the assessor's methodology within his direct comparison approach was flawed.

Complainant's Requested Value:

\$886,500

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

The Board noted that the Complainant's request was based upon an Income Approach to Value, which is inconsistent with that approach used by the City. Given that the City's approach contemplates excess (surplus) land and the legislated mandate provides for the City to use a mass appraisal system, the Board was not persuaded by the Complainant's evidence to vary the assessment. This was strengthened by the combined testimony of the parties.

Board's Decision:

The complaint is denied and the assessment is confirmed at \$1,420,000.

DATED AT THE CITY OF CALGARY THIS 1ST DAY OF OCTOBER 2010.



D. Trueman
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.*