

**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:**

***Brightland Engineering Ltd., COMPLAINANT***

**and**

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

**before:**

***Board Chair, T. Golden  
Board Member, P. Charuk  
Board Member, K. Coolidge***

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:

<b>ROLL NUMBERS:</b>	<b>093500502, 093500601, 093500700</b>
<b>LOCATION ADDRESSES:</b>	<b>4826 32 St SE; 4830 32 ST SE; 4834 32 ST SE</b>
<b>HEARING NUMBERS:</b>	<b>57438, 57442, 57444</b>
<b>ASSESSMENTS:</b>	<b>\$571,500, \$566,500, \$565,500</b>

This complaint was heard on 10 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:

- G Barnes

Appeared on behalf of the Respondent:

- D Desjardins

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

The Complainant explained that these three units were in the same building as the unit in the previous hearing, that being hearing number 56800 regarding roll number 093500007 located at 4806, 32 St NE. The same argument regarding the market value and requested reduction applied to these units. It is requested that the Board decision regarding file 57800 would also apply to these properties as well. In this hearing the Complainant wished to argue for a further reduction to be applied due to the special and extra circumstances that will be described. The actual value therefore is dependent on another decision and only estimate.

**Property Description:**

The Subject properties are each 3175 sq ft bays in an industrial condominium structure constructed in 1981. The structure has a number of occupants and is a single story building

**Issues:**

- 1) Do the structural limitations of the units warrant a further reduction in assessment?

**Complainant's Requested Value:**

\$480,000.00 (estimated)

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

- 1) No reduction in assessment is warranted due to the condition of the structure.

ARB order 1536/2010-P confirmed the assessment on 4806, 32 St NE and therefore the only decision to be made by the Board is regarding the physical limitations argued in this case.

The Complainant described the three units to the board as one open area complete with one hvac unit and one electrical service. The space operates as one bay of 9600 sq ft and not three separate units as they have been assessed. In order to create three separate units additional walls, new electrical services, washroom changes and hvac units would be required. Changes were estimated to cost \$150,000.00. Cost estimates were supported by a sheet of calculations. The requested

reduction was based on the total cost to demise the units divided by 3 units or \$50,000.00 each.

The Respondent stated that they are required to assess the units individually in the condition they are at the end of the assessment year. Information from hearing number 56800 was referenced regarding how the assessment was established.

The Board considered the impact of three assessments applied to the one large space but determined the argument regarding a reduced market value was unproven. Also the Board could not be sure if the assessment made an allowance for the physical nature of the units.

The requested reduction was based on an estimate of costs and the Board notes there is a lack of detail and the costs were from an unknown third party. Regardless of the total cost of the conversion of the space into three separated units the Complainants request wishes to apply the onetime construction expenses as a deduction from the assessment on a continuing basis. The Board was not convinced by the Complainants evidence that; firstly there was a market impact on value because the 3 units operate as one, and secondly that the cost to demise the units were valid and should be applied on a continuous basis to the assessment.

**Board's Decision:**

The assessment is confirmed at \$571,500 (Roll # 093500502), \$566,500 (Roll # 093500601) \$565,500 (Roll # 93500700).

DATED AT THE CITY OF CALGARY THIS 24 DAY OF September 2010.

  
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J. Golden  
Presiding Officer

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

<b>NO.</b>	<b>ITEM</b>
1.	Exhibit C-1 Complainant's Complaint Form
2.	Exhibit C-2 Complainant's Cost Estimate
3.	Exhibit R-1 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.*