

**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-26.1, Section 460(4).

between:

785215 Alberta Inc., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***W. Kipp, Presiding Officer
K. Coolidge, Board Member
D. Pollard, Board 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:

ROLL NUMBER: 677005209

LOCATION ADDRESS: 7540 – 114 Avenue SE, Calgary AB

HEARING NUMBER: 55835

ASSESSMENT: \$4,350,000

This complaint was heard on the 20th day of August, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- No one appeared

Appeared on behalf of the Respondent:

- T. Woo

Property Description:

The assessment record describes the property as a single tenant industrial warehouse, built in 1998. Footprint area is 15,800 square feet and rentable area is 17,600 square feet. Interior finish amounted to 20% of the floor area. The building occupies a 4.05 acre lot, representing a site coverage ratio of 8.95%. The low site coverage brought about an adjustment in the assessment for "Extra Land" of 2.84 acres.

Issues:

The Complainant raised the following matters in section 4 of the complaint form: *Assessment amount (No. 3 on form).*

The Complainant also raised the following specific issues in section 5 of the Complaint form:

"Please find attached appraisal done in 2007. This appraisal was done when property values in Calgary were considerably higher than they are now. Today's real estate market's are down 10% in value from then. The requested assessed value above is derived from the appraised value of 2007 less the 10%."

Attached to the form was a transmittal letter from an appraisal report prepared by J. A. Buehler Appraisal Ltd., dated April 10, 2007 stating that the market value of the subject property, effective March 22, 2007 was \$3,500,000. Another letter with no identification of the writer stated the scope of assignment, believed to have been in reference to the aforementioned appraisal. The full appraisal was not attached.

No further disclosure of evidence was made by the Complainant. The Respondent had not received any evidence from the Complainant respecting the matters raised in their complaint.

The Complainant did not appear at the hearing.

Section 463 of the Municipal Government Act requires that the Calgary Assessment Review Board proceed to deal with the complaint if all persons required to be notified were given notice of the hearing and no request for a postponement or an adjournment was received by the board.

Complainant's Requested Value:

\$3,150,000

Board's Decision:

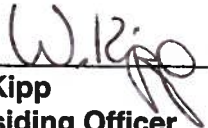
In this case, the issues or grounds raised in the complaint form could not be decided without supporting evidence and there was no evidence before the CARB except the complaint form itself respecting the matters under complaint. Therefore the Board has no choice but to deny the complaint and confirm the assessment.

Board's Decision:

The 2010 assessment is confirmed at \$4,350,000.

It is so ordered.

DATED AT THE CITY OF CALGARY THIS 23 DAY OF September 2010.



W. Kipp
Presiding Officer

SUMMARY OF EXHIBITS

Exhibit

C1	Assessment Review Board Complaint Form
R1	Respondent 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.*