

**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:**

***Altus Group Ltd., COMPLAINANT***

**and**

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

**before:**

***T. Helgeson, PRESIDING OFFICER***

***I. Fraser, MEMBER***

***M. Grace, 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:

**ROLL NUMBER: 055124903**

**LOCATION ADDRESS: 2020 Centre Avenue N.E.**

**HEARING NUMBER: 59331**

**ASSESSMENT: \$10,690,000**

This complaint was heard on the 24<sup>th</sup> day of August, 2010 at the office of the Assessment Review Board located at 4<sup>th</sup> Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 2.

Appeared on behalf of the Complainant:

- *D. Chabot*

Appeared on behalf of the Respondent:

- *J. Lepine*

**Property Description:**

The subject property consists of two single-tenant industrial warehouses, one with a rentable area of 84,612 square feet, the other with a rentable area of 4,200 square feet, both constructed in 1967, and situated on an 10.71 acre site in the Mayland area of northeast Calgary. The larger warehouse has been assessed at \$115 per square foot, the smaller at \$225 per square foot, for a total assessment of \$10,690,000.

**Issues:**

Is the assessment of the subject property correct and fair and equitable compared to the assessments of similar properties?

**Complainant's Requested Value:**

The Complainant pointed out that the buildings on the subject property are, with a single exception, the oldest among the comparables of either the Respondent or the Complainant, and submitted that, based on equity, the subject should have an assessed value in the \$80 range, for an assessment of \$7,330,000.

**Board's Decision:**

The Board heard the evidence and persuasive argument of the Complainant, then took note of the Respondent's position, i.e., that the evidentiary compass needle was pointing to an assessment of \$100 per square foot for both buildings, based on both age and site coverage. Having carefully considered all the evidence, and after due deliberation, the Board agreed that a valuation of \$100 per square foot was fair and equitable, and reduced the assessment of the subject property to \$8,880,000.

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



**T. Helgeson**  
**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.*