

**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:**

***S. Barry, PRESIDING OFFICER***

***R. Clark, MEMBER***

***D. Julien, MEMBER***

This is a complaint to the Calgary Composite 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: 200201259**

**LOCATION ADDRESS: 8610 Horton Rd. S.W., Calgary, Ab.**

**HEARING NUMBER: 58973**

**ASSESSMENT: \$1,930,000**

This complaint was heard on the 20th day of September, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 2.

Appeared on behalf of the Complainant:

- *D. Mewha, Altus Group Ltd.*

Appeared on behalf of the Respondent:

- P. Sembrat, City of Calgary

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

There were no procedural or jurisdictional matters raised by the Parties.

**Property Description:**

The property is 1.39 acre parcel in the Haysboro area on which is located a single tenant industrial warehouse of 7,089 sq.ft. constructed in 1964 and a 1,445 sq.ft. outbuilding constructed in 1967.

**Issues:**

The Complaint Form lists 9 issues or grounds for appeal. On the date of the hearing, these were reduced to one:

Is the outbuilding correctly and equitably assessed at \$251.89 per square foot?

**Complainant's Requested Value:** The Complaint Form requests a preliminary assessment of \$1,360,000. At the time of the hearing this was amended by the Complainant to request an assessment of \$1,580,000.

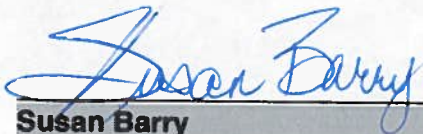
**Board's Decision in Respect of Each Matter or Issue:**

While both parties advised that they had visited the premises at some point, there were minor disagreements as to the finish of the interior, including the floor and whether or not the outbuilding had heat. Nevertheless, both parties agreed that it is a basic outbuilding, used for storage and preparation work in relationship to automobile sales. The Respondent stated that he concurs with the Complainant's argument that this is an outbuilding and such buildings are normally assessed at \$10 per sq.ft. The Respondent further agreed that the Complainant's calculations to bring the truncated assessment to \$1,580,000 are correct.

**Board's Decision:**

The Parties are agreed on all material points. There is no evidence in the exhibits that would warrant a different conclusion. The 2010 Assessment is set at \$1,580,000

DATED AT THE CITY OF CALGARY THIS 29 DAY OF September 2010.



**Susan Barry**  
Presiding Officer

**APPENDIX "A"****DOCUMENTS RECEIVED AND CONSIDERED BY THE CARB:****NO.    ITEM**

- | NO. | ITEM                                 |
|-----|--------------------------------------|
| 1.  | Complaint Form for Roll #: 200201259 |
| 2.  | Complainant's Assessment Brief       |
| 3.  | Respondent'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.*