

**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:

Jo-Anne Weleschuk. COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***Board Chair, J. Zezulka
Board Member 1, S. Rourke
Board Member 2, P. Pask***

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: 092019900

LOCATION ADDRESS: 4223 – 16 Street S.E., Calgary, Alberta

HEARING NUMBER: 56697

ASSESSMENT: \$1,570,000

This complaint was heard on 27 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:

- Jo Anne Weleschuk

Appeared on behalf of the Respondent:

- P. Sembrat

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

There were no preliminary matters brought before the Board.

Property Description:

The property is a single tenant industrial facility, formerly a slaughtering plant, built in 1967 in the community of Bonnybrook. The building is 6,835 sq. ft., set on a 0.64 acre site. The building footprint is 6,415 s.f. The site coverage is 22.91 per cent. There are 0.18 acres classified as extra land. The following building description, extracted from the Complainant's submission, is considered useful in this instance.

".....This is a special purpose building. It was designed to be a slaughterhouse consisting of many rooms, all of which are different sizes, and with different ceiling heights, some even have support posts in the middle of them. All of the floors are sloped towards drains and are differing floor heights from room to room. Only four rooms have a heat source, some rooms have no electricity from a power source. The building contains many old original fixtures that have not ever been upgraded. Some window openings just have plastic sheets attached to the openings. The roof requires replacement in the very near future. Surrounding concrete pads are cracked and crumbling....."

Issues:

The matter under complaint is the assessment amount. Again, from the Complainant's submission; *".....the 2010 Market Value Assessment should remain the same at \$854,000. This is a "special purpose building" and its assessed value should be based on a cost approach, not on a direct sales approach."*

Complainant's Requested Value: \$854,000

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

The current assessment calculates to \$230 per sq. ft. of building, overall.

In the evidence package, the Complainant submitted a brief background and reasons leading to the complaint, as well as the building description, and a series of photographs depicting the physical condition of the building. No value evidence was submitted.

The Respondents evidence contained a cost calculation that included a depreciated building cost of \$113,938, and a land estimate of \$672,000, for a total of \$779,938. The building cost was derived from Marshall & Swift cost calculations. Marshall & Swift is a widely recognized cost calculation service, and the results in this instance were not controverted or questioned by the Complainant. Similarly, the land calculations were derived from the City's standard land valuation formula, and

was not questioned or controverted by the Complainant.

Board's Decision:

The Board agrees with the evidence presented by the respondent.
The assessment is reduced to \$775,000.

DATED AT THE CITY OF CALGARY THIS 6 DAY OF October 2010.



J. Zezulka
Presiding Officer

List of Exhibits

C-1; Evidence submission of the Complainant
R-1; City of Calgary 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.*