

**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 Limited, COMPLAINANT***

**and**

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

**before:**

***W. Kipp, Presiding Officer  
J. Massey, Board Member  
D. Steele, 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: 201118304**

**LOCATION ADDRESS: 6060 – 86 Avenue SE, Calgary AB**

**HEARING NUMBER: 59568**

**ASSESSMENT: \$8,740,000**

This complaint was heard on the 31<sup>st</sup> day of August, 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:

- J. Smiley

Appeared on behalf of the Respondent:

- J. Lepine

**Board's Decision in Respect of Preliminary Matters:**

The grounds for complaint on this file pertained to two secondary buildings on the subject site. Prior to the hearing, the parties to the complaint had an opportunity to review the assessment records. The Complainant maintained that two secondary buildings on the property should be assessed as "outbuildings" at a constant flat rate of \$10 per square foot of building area.

After reviewing the files, the Respondent concurred with the Complainant and recalculated the 2010 assessment at \$7,460,000. The Complainant agreed with the recalculation and stated that there were no other issues to be resolved.

**Property Description:**

The property that is the subject of this complaint is a 4.85 acre industrial property located in Foothills Industrial in southeast Calgary. The property is improved with three buildings, all constructed in 1995. The main building, a single tenant industrial warehouse, contains a rentable area of 63,320 square feet. Two other buildings have areas of 4,000 square feet and 2,000 square feet.

For 2010, the assessment had been based on assessing each building separately utilizing the City's multi-building assessment methodology. Using that methodology, the two smaller buildings were assessed at approximately \$880,000 and \$461,000, respectively.

Photographs and other evidence provided by the parties to this complaint indicated that the two smaller buildings are outbuildings and should not be assessed in the same manner as the main building.

**Issues:**

The Complainant raised the outbuilding matter in the complaint form and evidence disclosures.

**Complainant's Requested Value:**

\$7,400,000

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

The Respondent has had an opportunity to review the assessment file and has found that two of the three buildings on the subject property should be assessed as outbuildings.

The recalculation of the assessment, based on two outbuildings of 4,000 and 2,000 square feet plus a main building of 63,320 square feet indicates a more reasonable 2010 assessment of \$7,460,000.

Following questioning of both parties, the Composite Assessment Review Board (CARB) is satisfied that the recalculated assessment is a fairer and more realistic valuation of the property.

**Board's Decision:**

The 2010 assessment is reduced to \$7,460,000.

It is so ordered.

DATED AT THE CITY OF CALGARY THIS 5 DAY OF October 2010.

  
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W. Kipp  
Presiding Officer

**SUMMARY OF EXHIBITS****Exhibit**

C1	Assessment Review Board Complaint Form
C2	Evidence Submission of the Complainant
R1	Evidence Submission of the Respondent

*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.*