

**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 Composite Assessment Review Board of the City of Calgary 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: 054002704

LOCATION ADDRESS: 1230 Meridian Road N.E.

HEARING NUMBER: 59307

ASSESSMENT: \$3,140,000

This complaint was heard on the 24th day of August, 2010 at the office of the Assessment Review Board located at 4th 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:

As assessed, the subject property comprises two single-tenant industrial warehouses (assessment classification "IW S") and an industrial outbuilding (assessment classification "IOBS"), all situated on a 1.27 acre site in the Meridian area of northeast Calgary. Rentable building area of the larger industrial warehouse, constructed in 1969, is 10,200 square feet. The smaller industrial warehouse, constructed in 1994, has a rentable building area of 7,500 square feet. The industrial outbuilding, also constructed in 1994, has a rentable area of 1,648 square feet. Total rentable building area is 19,348 square feet, for site coverage of 34.1%. The subject property has been assessed at \$3,140,000, or \$166.00 per square foot for the larger warehouse, 191.77 per square foot for the smaller warehouse, and \$10 per square foot for the industrial outbuilding. The land use designation of the subject property is "Industrial-General" pursuant to the City of Calgary's Land Use Bylaw.

Issues:

1. Was the smaller of the two "IW S" warehouses wrongly classified?
2. If the smaller warehouse was wrongly classified, what is the proper classification, and the appropriate assessment?

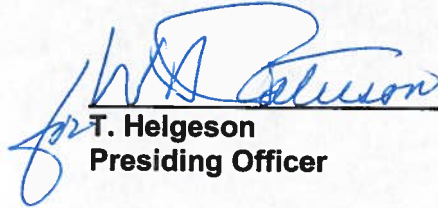
Complainant's Requested Value:

The Complainant submitted that the classification of the smaller warehouse should be downgraded to the same classification as the outbuilding, i.e., "IOBS", because it is not heated, has no "finish", and is, in essence, a shed. Were the smaller warehouse assessed at the same rate as the outbuilding, i.e., \$10 per square foot, the assessment of the subject property would be \$1,780,000.

Board's Decision:

The panel heard the evidence and argument of the Complainant, and found the Complainant's photographs of the interior of the smaller warehouse compelling. The Respondent, with his usual candour, admitted that the assessor had not been able to gain access to the smaller warehouse, and that accordingly, he had nothing with which to rebut the photographic evidence of the Complainant. In the absence of rebuttal evidence from the Respondent, the panel found that the smaller warehouse was inappropriately classified, should have been classified as an industrial outbuilding ("IOBS") and assessed at the same rate, \$10 per square foot, and on that basis, reduced the assessment to \$1,780,000.

DATED AT THE CITY OF CALGARY THIS 30 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.*