

**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***

***M. Grace, MEMBER***

***I. Fraser, 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: 054000708**

**LOCATION ADDRESS: 540 Meridian Road N.E.**

**HEARING NUMBER: 59585**

**ASSESSMENT: \$1,590,000**

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 comprises two buildings, one classified for assessment purposes as "IW S", ("industrial warehouse single-tenant"), with a rentable building area of 7,935 square feet, and a second building, classified "IOBS", ("industrial outbuilding single-tenant"), with a rentable building area of 4,200 square feet, both situated on 1.04 acre site in the Meridian area of northeast Calgary. The larger building, constructed in 1961, has 52% finish, and an assessed rate of \$196 per square foot. The smaller building, constructed in 1960, has no finish, and its assessed rate is \$10 per square foot. Site coverage is 26%. The subject property has been assessed at \$1,590,000.

**Issues:**

Is the assessment of the subject property fair and equitable in relation to comparable properties?

**Complainant's Requested Value:**

The Complainant requested a reduction in assessment based on four equity comparables, i.e., buildings in the same size range as the subject property's "IW S" building, whose assessments on a per square foot basis ranged from \$179 to 190 per square foot. The Respondent submitted that based on the assessments of the comparables, the per square foot assessment of the "IW S" building on the subject property should be reduced to \$179 per square foot, which would result in an assessed value of \$1,460,000 for the subject property.

**Board's Decision:**

The Respondent struck back with a telling blow, submitting four comparables with the same building classification, i.e. "IW S", also similar parcel sizes, site coverage, rentable building areas, and dates of construction. Buildings on three of the Respondent's comparables had construction dates of 1960 and 1961, with assessed rates of \$191 to \$201 per square foot. The panel found the Respondent's evidence decisive, and confirmed the assessment at \$1,590,000.

DATED AT THE CITY OF CALGARY THIS 30 DAY OF SEPTEMBER 2010.



*for* **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.*