

**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:

Altus Group Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

L. Wood, PRESIDING OFFICER

I. Zacharopoulos, MEMBER

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: 100006600

LOCATION ADDRESS: 5905 11 STREET SE

HEARING NUMBER: 59362

ASSESSMENT: \$7,810,000

This complaint was heard on 4th day of October, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- Mr. R. Worthington

Appeared on behalf of the Respondent:

- Mr. R. Ford

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

The parties consented to a two member panel hearing and deciding the complaint in this instance.

The parties had requested a brief recess to discuss several files, including this complaint, prior to the hearing commencing. The Board granted the parties' request.

Property Description:

The subject property is a multi tenant warehouse comprised of 66,000 sq ft of rentable building area, located on a 6.93 acre site in Burns Industrial. The warehouse was built in 1971. The land use designation is I-G, Industrial General. The site coverage ratio is 26.18% which is based on 5.611 acres.

Issues: (as indicated on the complaint form)

1. The use, quality and physical condition attributed by the municipality to the subject property is incorrect, inequitable and does not satisfy the requirement of section 289(2) of the *Municipal Government Act*.

Complainant's Requested Value: \$4,570,000

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

The Board notes that there were several statements on the appendix to the complaint form; however, it will only address those issues that were raised at the hearing.

1. **The use, quality and physical condition attributed by the municipality to the subject property is incorrect, inequitable and does not satisfy the requirement of section 289(2) of the *Municipal Government Act*.**

At the hearing, the Complainant submitted the assessment for the subject property should be reduced to \$7,130,000, which is the same value that was determined by the Assessment Review Board in 2009 (Exhibit C1 page 22). Approximately 40% of the site is undevelopable due to its topography (severe sloping along the property's south and east boundaries) (Exhibit C1 pages 22, 23 & 29).

The Respondent submitted, after discussions with the Complainant and reviewing previous Board

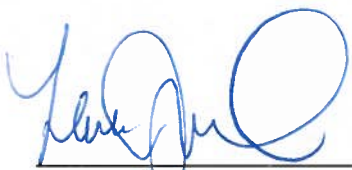
decisions, the Complainant's request of \$7,130,000 is reasonable for the subject site. He indicated that the 2010 assessment had reflected 1.31 acres as opposed to 2.7 acres as undevelopable area.

The Board grants the Complainant's request to reduce the assessment for the subject property.

Board's Decision:

The decision of the Board is to reduce the 2010 assessment for the subject property from \$7,810,000 to \$7,130,000.

DATED AT THE CITY OF CALGARY THIS 26 DAY OF OCTOBER 2010.



Lana J. Wood
Presiding Officer

APPENDIX A**DOCUMENTS RECEIVED AND CONSIDERED BY THE ASSESSMENT REVIEW BOARD:**

| NO. | ITEM |
|------------|--|
| Exhibit C1 | Evidence Submission of the Complainant |
| Exhibit C2 | Altus Binder |
| Exhibit C3 | Assessment Review Board decisions & legislation excerpts |
| Exhibit R1 | City of Calgary'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.*