

**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:**

**Assessment Advisory Group Ltd., *COMPLAINANT***

**and**

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

**before:**

J. Noonan, ***PRESIDING OFFICER***

P. Charuk, ***MEMBER***

R. Glenn, ***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:

<b>ROLL NUMBER:</b>	101016004
<b>LOCATION ADDRESS:</b>	6230 Centre St SE
<b>HEARING NUMBER:</b>	58408
<b>ASSESSMENT:</b>	\$2,930,000

This complaint was heard on the 1st day of November, 2010 at the office of the Assessment Review Board located at the 4<sup>th</sup> Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 2.

Appeared on behalf of the Complainant:

- T. Howell, Commercial Property Tax Agent – Assessment Advisory Group Ltd.

Appeared on behalf of the Respondent:

- T. Luchak, Assessor - *The City of Calgary*

**Property Description:**

The subject is located at 6230 Centre St SE, Calgary. It is a 10,220 sq.ft. improved industrial structure built in 1959 on 1.96 acres in the Manchester Industrial area. As the site coverage is 11.95% the property carries an excess land adjustment for 1.23 acres, increasing the per sq.ft. valuation from \$177 to \$287. The assessed value is \$2,930,000.

**Preliminary Matter:**

In the course of the hearing the Complainant wanted to introduce rebuttal evidence, apparently not received by the Respondent. The Board ruled against its admissibility due to the fact it had been sent and received 6 days before the hearing rather than seven days as required by the regulation *Matters Relating to Assessment Complaints* s 8.

**Issue:**

Do the sales comparables show the subject to be assessed at greater than market value?

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

The Complainant submitted 4 sales comparables and made adjustments to each where applicable for date of sale, building size, coverage and year of construction to determine an adjusted sale price per sq.ft. The average of \$187 was then applied to the subject in support of the requested \$1.91 million assessment.

The Respondent drew particular attention to 4 of 7 equity comparables with similar site sizes, all adjusted to 30% typical coverage. The land value was supported by a .96 acre sale in the Highfield area. Four sales were highlighted showing a range of \$182 - \$216 per sq.ft. of similar sized improvements with site coverages ranging from 27.8% - 35.1%.

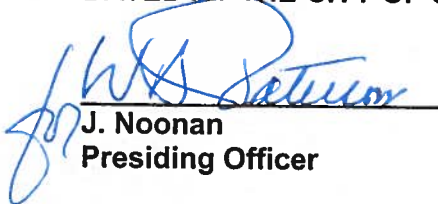
The Composite Assessment Review Board (CARB) did not dwell on the equity comparables as the Complainant's issue was market value based on sales comparables. The CARB was not persuaded that the Complainant's adjustments for building size and site coverage were sufficient or accurate. The best evidence before the Board was a Respondent sale at 4640

Manhattan Road which supported the subject assessment.

**Board Decisions on the Issues:**

The Board confirms the assessment of \$2,930,000.

DATED AT THE CITY OF CALGARY THIS 10 DAY OF November 2010.

  
J. Noonan  
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.*