

**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:**

***Assessment Advisory Group, COMPLAINANT***

**And**

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

**Before:**

***D. Sanduga, PRESIDING OFFICER***

***Y. Nesry, MEMBER***

***J. Massey, 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(s):** 200840312, 200840304, 200840296, 200840288

**LOCATION ADDRESS:** 14,13,12,11, 5918 - 5 ST SE

**HEARING NUMBER(s):** 58189,58191,58194,58197

**ASSESSMENT:** \$377,500, \$380,500, \$380,500, \$380,500

This complaint was heard on 8<sup>th</sup> day of November, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta. Boardroom 2.

Appeared on behalf of the Complainant:

- *T. Howell*

Appeared on behalf of the Respondent:

- *J. Young*

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

Upon questioning by the Presiding Officer, the parties present indicated no objection to the composition of the Board. In addition, the Board members indicated no bias with respect to this file.

There were no preliminary issues raised by the parties and the Respondent did not have any recommendations on the file.

In rendering its decision on Roll # 200840312, it should be noted that this Roll Number is considered to be the Master File and that the decision of the board on this file also applies to the three (3) additional Roll Numbers as presented in **Schedule A** below. **Schedule A** also presents the assessed value for each Roll Number along with the Complainant's requested assessment, issues, municipal address, and file number.

#### **SCHEDULE A**

<b>Roll Number</b>	<b>Assessed Value</b>	<b>Requested Assessment</b>	<b>Additional Issues</b>	<b>Municipal Address</b>	<b>File Number</b>
200840312	377,500	351,000	Market value	14, 5819-5 ST SE	58189
200840304	380,500	351,000	Market value	13, 5918-5 ST SE	58191
200840296	380,500	351,000	Market value	12, 5918-5 ST SE	58194
200840288	380,500	345,000	Market value	11, 5819-5 ST SE	58197

#### **Properties Description:**

All properties referenced in schedule "A" above are single tenant industrial condominium warehouses, 3 units comprising 1,500 square feet each, and one unit comprising 1,475 square feet constructed in 1974, on a 1.39 acre lot in the Manchester industrial area of southeast Calgary (Classified as a "B" quality). The subject properties are assessed using a mass appraisal multiple regression model that applies a direct sales comparison approach.

**Issues:**

Is the Assessment too high in comparison to similar properties?

**Complainant's Requested Value:**

200840312	\$ 351,000
200840304	\$ 351,000
200840296	\$ 351,000
200840288	\$ 345,000

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

The Complainant presented four sales comparables (C1 page 13) The Board noted that the sales comparables are not similar to the subject properties. The comparables are free standing buildings whereas the subject properties are individual condominium warehouses. Three of the subject properties unit sizes are 1,500 square feet and one property is 1,475 square feet whereas the sales comparables range from 2,216 sq. ft. to 3,785 sq. ft. The comparables land sizes range from 0.10 acre to 0.23 acre whereas the subjects land size is 1.39 acre .

The Respondent submitted that the Complainant did not provide evidence to prove the assessment is incorrect. The Complainant presented sales that are not similar to the subject properties in size, location, Land designation, type and quality. Therefore, the adjustments applied were substantial and not supported by evidence.

The Respondent submitted 2010 Industrial condominium assessment "South Manchester equity comparables chart" (R1 page 61) and a 2010 "Industrial condominium assessment sales comparables chart" (R1 page 64).

The Board considered the Respondent's sales and equity comparables to be most similar to the subject properties. For that reason, the Board did not have sufficient evidence to revise the 2010 assessment.

**Decision and Reasons:**

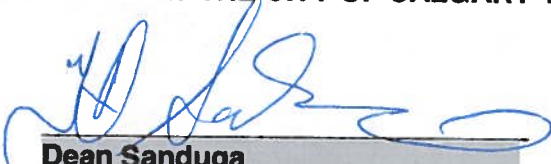
The Board reviewed the Complainant's and the Respondent's evidence and could not conclude from the comparables submitted by the Complainant whether the assessment of the subject properties is in excess of market value. The adjustments made to the Complainant's comparables were extensive and do not disclose that the assessment is incorrect. The Board is convinced by the Respondent's sales and equity comparables, and did not have sufficient evidence to vary the assessment.

**Board's Decision:**

The decision of the Board is to confirm the 2010 assessments.

Roll Number	2010 Assessment
200840312	377,500
200840304	380,500
200840296	380,500
200840288	380,500

DATED AT THE CITY OF CALGARY THIS 24 DAY OF NOVEMBER 2010.



**Dean Sanduga**  
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.*