

**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:**

***S. Barry, PRESIDING OFFICER  
R. Deschaine, MEMBER***

This is a complaint to the Calgary Composite Assessment Review Board (CARB) 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>	<b>200838613</b>
<b>LOCATION ADDRESS:</b>	<b>6201 Centre St. S.W., Calgary, Ab</b>
<b>HEARING NUMBER:</b>	<b>58576</b>
<b>ASSESSMENT:</b>	<b>\$2,430,000</b>

This complaint was heard on the 26th day of November, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 4.

Appeared on behalf of the Complainant:

- *T. Howell, Assessment Advisory Group*

Appeared on behalf of the Respondent:

- *J. Young, City of Calgary*

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

The CARB sat as a two-member panel, with one Municipal Government Board member as the Presiding Officer and one Local Assessment Review Board (LARB) member. There was no objection from the Parties to the number of members forming the panel or to the members themselves with respect to hearing the Complaint and voting on it.

At a previous hearing on November 12 the Respondent cited non-disclosure by the Complainant who was able to satisfy that Board that the Disclosure documents had been sent to, if not received by, the City. That Board required that the documents be provided to the Respondent at that hearing and directed the Respondent to provide his disclosure documents within seven days. The Respondent did not submit a response to the Complainant's Disclosure brief.

On November 25, 2010 the Respondent provided to the Complainant a compilation of CARB, LARB and Municipal Government Board (MGB) decisions that were intended to support his position that, since the requested assessment was less than 5% below the City's 2010 assessment that the 2010 assessment be confirmed and that no hearing on the merits be held.

The Board ruled that the hearing would proceed to the merits and that the Respondent would be entitled to ask questions of the Complainant with respect to his presentation but would not be allowed to bring evidence to support the assessment since there had been no disclosure. The Board also ruled that the Respondent would be allowed to reference the decisions noted above in his summary arguments.

The Complainant requested that the Board accept a reprinted page 10 from his Assessment Brief because the page had been abridged in printing the Brief. The Respondent had been provided with a copy of the reprinted page and had received the full page in the initial Disclosure. There was no objection to putting this before the Board.

**Property Description:**

The property is a single tenant, industrial warehouse located in the Manchester Industrial District. It was constructed in 1974 and has a rentable building area of 18,593 square feet (sq.ft.), situated on 0.98 acre parcel of land.

**Issues:**

The Complainant states that the assessed value is incorrect and inequitable at an assessed rate of \$130 per sq.ft.

**Complainant's Requested Value:**

The requested assessment on the Complaint Form was \$2,250,000. This was revised to \$2,340,000 in the Complainant's Assessment Brief based on a requested value of \$126 per sq.ft.

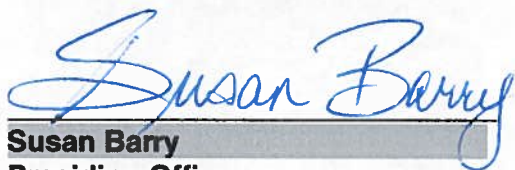
**Board's Decision in Respect of Each Matter or Issue:**

The Complainant charted five comparable properties with sales in 2007, 2008 and 2009. He selected other parameters such as clear wall height, land size, site coverage and building size and adjusted the comparables in relation to the subject property. Various percentages were added to or subtracted from these comparables to achieve, by his calculation, an adjusted price per square foot that, in the end, averaged \$126 per sq.ft. There was no analysis to explain or justify the various adjustments. He explained he used a range of 6 per cent to 7 per cent difference to apply a variance in 5 per cent increments to the comparables. The Complainant advised that the time adjustment percentages in his chart were based on an imperfect understanding of the City's policy for time adjustments but was unable to identify what the correct time adjustment percentages should be. There was no evidence to support changing the assessment.

**Board's Decision:**

The 2010 assessment is confirmed at \$2,430,000

DATED AT THE CITY OF CALGARY THIS 29<sup>th</sup> DAY OF NOVEMBER 2010.



**Susan Barry**  
Presiding Officer

**APPENDIX "A"****DOCUMENTS RECEIVED AND CONSIDERED BY THE CARB:****NO.    ITEM**

1. Complaint Form for Roll #: 200838613
2. Complainant's Assessment Brief
3. Addendum to Complainant's Assessment Brief – as to a reprinting of page 10
4. Respondent's Summary Argument on previous CARB, LARB, MGB decisions

*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.*