

**CALGARY
COMPOSITE 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, Revised Statutes of Alberta 2000 (the Act).

Between

Altus Group Limited, representing Harmin Holdings Ltd., COMPLAINANT

And

The City Of Calgary, RESPONDENT

Before

***M. Chilibeck, PRESIDING OFFICER
P. McKenna, MEMBER
B. Jerchel, MEMBER***

This is a complaint to the Calgary Assessment Review Board in respect of a property assessment prepared by the Assessor of The City of Calgary and entered in the 2012 Assessment Roll as follows:

ROLL NUMBER: 092025535

LOCATION ADDRESS: 4138 – 16 ST SE

HEARING NUMBER: 68103

ASSESSMENT: \$1,320,000.

[1] This complaint was heard by the Composite Assessment Review Board on 4th day of July, 2012 in Boardroom 4 on Floor Number 4 at the office of the Assessment Review Board located at 1212 – 31 Avenue NE, Calgary, Alberta.

Appeared on behalf of the Complainant:

R. Worthington, Agent
M. Robinson, Observer

Appeared on behalf of the Respondent:

R.T. Luchak, Property Assessor

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

Jurisdiction

[2] Neither party raised any objections to a member of the Board hearing the subject complaint.

Procedural

[3] Neither party raised any preliminary matters.

Property Description:

[4] The subject consists of 12,670 square feet (0.29 acres) of land with a 8,994 square foot building constructed in 1979 located on the northeast corner of 41st Avenue and 16th Street in the Alyth/Bonnybrook district in the SE quadrant of The City of Calgary. It is categorized as being in Non Residential Zone (NRZ) BB2 and subject to Land Use Designation (LUD), Industrial Re-development (IR). The building has a footprint area of 8,988 square feet, an assessable building area of 8,994 square feet and has 5% of its area in retail/office finish. The site coverage is 70.94%.

Issues:

[5] The Complainant identified the matters of an assessment amount and assessment classification on the Assessment Review Board Complaint (Complaint Form) and attached a schedule listing several reasons for the complaint. At the hearing the Complainant advised that the assessment amount is under complaint and the Board identified the issues as follows:

1. Should the subject assessment be reduced because it is not assessed equitably with other similar property?

Complainant's Requested Value: \$1,000,000

Changed at the hearing to: \$1,250,000

Board's Findings in Respect of Each Issue:

[6] The subject property is assessed by using the sales comparison method at \$147.22 per square foot of assessable building area. The land under LUD IR is valued at \$350,000 per acre.

[7] The Complainant requested a change in the assessment to recognize that the subject is not equitably to seven comparable properties.

1) Equity

[8] The Complainant drew the Boards attention to the seven assessment comparables and advised that three have an incorrect 2012 assessment and therefore should not be used as comparables. The remaining four were calculated to have a median assessment rate of \$139 per sq foot of building area and when applied to the subject building area resulted in a requested assessment of \$1,250,000.

[9] The Board found that the revised requested assessment is within plus or minus 5% of the original assessment and based on the facts presented was not persuaded that a change is warranted.

Board's Decision:

[10] The Board confirms the assessment at \$1,320,000.

DATED AT THE CITY OF CALGARY THIS 7 DAY OF August 2012.



M. Chilibeck
Presiding Officer

APPENDIX "A"**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD**

NO.	ITEM
1. C1	Complainant's Disclosure – Part 1 of 2 & Part 2 of 2
2. R3	Respondent's Disclosure

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.*

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Decision No. 046-0740-2012P			Roll No. 092025535	
<u>Complaint Type</u>	<u>Property Type</u>	<u>Property Sub-Type</u>	<u>Issue</u>	<u>Sub-Issue</u>
CARB	Warehouse	Warehouse-Single Tenant	Sales Approach	Equity Comparables