

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

between:

Loblaw Properties West Inc (as represented by Altus Group Limited), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

B. Horrocks, PRESIDING OFFICER

D. Pollard, MEMBER

B. Bickford, 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:	116005406
LOCATION ADDRESS:	6810 40 ST SE
HEARING NUMBER:	67884
ASSESSMENT:	\$17,290,000

This complaint was heard on 20th day of June, 2012 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- Mr. J. Smiley (Altus Group Limited)

Appeared on behalf of the Respondent:

- Mr. I. Baigent (City of Calgary)

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

There were no concerns with the Board as constituted.

There were no preliminary matters. The merit hearing proceeded.

Property Description:

The subject property is an 8.81 acre parcel located in the Foothills Industrial Park in SE Calgary. The site is improved with a 282,556 square foot (SF) single tenanted (IWS), multi-bay warehouse that was constructed in 1977. The Finish is 4%, the Site Coverage is 73.65% and the Assessable Building Area is 288,210 SF. The subject is assessed at \$60.00/SF utilizing the Sales Comparison approach to value.

Issues:

The Assessment Review Board Complaint form contained 14 grounds for Complaint. The Complainant advised there was only one outstanding issue, namely: the assessable building area is incorrect.

Complainant's Requested Value: \$15,510,000 (Complaint Form)
\$15,450,000 (Hearing)

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

Issue What is the correct assessable building area for determining market value?

The Complainant's Disclosure is labelled C-1.

The Complainant submitted the subject is a one storey building with a footprint of only 257,592 square feet (SF)

The Complainant, at page 10 provided a Real Property Report prepared by an Alberta Land Surveyor, noting the survey was completed on March 5, 2012.

The Complainant, at pages 17 and 18 provided a diagram and calculations to arrive at a total area for the building of 257,592 SF.

The Complainant, in response to a question from the Respondent, acknowledged that the aerial photo displayed on page 6 is not truly representative of the subject as some demolition has taken place.

The Respondent's Disclosure is labelled R-1.

The Respondent advised that it used the previous assessment to ascertain the outside dimensions and deducted the demolition area to arrive at foot print area of 257,726 SF.

The Respondent testified that he had personally inspected the subject property and toured a second floor office on June 4, 2012. He noted the second floor office was included in previous assessments, has an area of 5,654 SF and had not been part of the demolition. The Respondent concluded the Assessable Building Area is 263,380 SF including the second floor office area..

The Complainant accepted the Respondent's testimony.

The Board finds the Assessable Building Area to be 263,380 SF and the market value, calculated at a rate of \$60/SF, to be \$15,802,800.

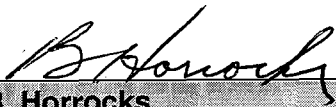
Board's Decision:

The 2012 assessment is reduced to \$15,800,000.

Reasons:

The Complainant accepts the testimony of the Respondent.

DATED AT THE CITY OF CALGARY THIS 13th DAY OF July 2012.


B. Horrocks
Presiding Officer

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

NO.	ITEM
1. C1	Complainant Disclosure
2. R1	Respondent Disclosure
3. C2	Complainant Rebuttal

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.*

For Administrative Use

Subject	Property type	Property Sub-type	Issue	Sub-issue
CARB	warehouse	Multi-bay	Sales Approach	Equity Only