

**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:**

***1365601 Alberta Ltd (as represented by Colliers International Realty Advisors Inc.),  
COMPLAINANT***

**and**

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

**before:**

***Board Chair, Earl K Williams  
Board Member, R Roy  
Board Member, D Steele***

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: 200921179**

**LOCATION ADDRESS: 10610 – 48 St SE**

**HEARING NUMBER: 66309**

**ASSESSMENT: \$2,200,000 Original January 03, 2012  
\$2,170,000 Amended January 19, 2012**

This complaint was heard on 25 day of June, 2012 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- A Farley

Appeared on behalf of the Respondent:

- K Buckry
- L Chang

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

[1] The Respondent advised it was their position that based on the evidence filed the Complainant did not meet the test of onus and as a result the Respondent had not file any evidence. It was the view of the Respondent that variables critical to assessment and comparability were not included in the evidence. There was insufficient detail on variables such as age/year of construction, land size, site coverage, and office coverage for the subject and the comparables.

[2] The Board considered the Respondent's position and decided to proceed to hear the Complainant's evidence and address the matter of onus in the decision.

**Property Description:**

[3] The subject located at 10610 48 St SE in East Sheppard is a 10,829 square foot industrial warehouse.

**Issues:**

[4] The assessed value is not correct, fair and equitable based on sales of comparable properties in the immediate vicinity of the subject property

**Complainant's Requested Value:** \$1,750,000

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

[5] The Complainant's evidence package included a Summary of Testimonial Evidence, the completed Assessment Complaints Agent Authorization form, the completed Assessment Review Board Complaint form, the City of Calgary 2012 original Property Assessment Notice, external and interior photographs of the subject property, information on sale comparables including the Real Net Industrial Transaction Summary for two sales and external photographs for each sale comparable. The Complainant acknowledged that they had not visited the subject property.

[6] The Complainant focused their argument on the sales comparables presented in the table titled Shepard/East Sheppard sales – 10,000 – 25,000 square feet on page 22 of Exhibit C-1. Two of the three comparables presented in the table were in the East Shepard Industrial subdivision and the Complainant argued that the property at 10447 50<sup>th</sup> Street SE was the best

comparable. The rationale for being the best comparable was proximity of location and similarly in building size with the comparable measuring 16,850 square feet compared to the subject at 10, 829 square feet.

[7] Based on the comparables the Complainant argued that the evidence supported the requested assessment.

#### **Board Findings**

[8] Although the Complainant argued that best comparable was located in close proximity to the subject and similar in building size no further information was presented. The absence and lack of detail on variables critical to assessment such as age/year of construction, land size, site coverage, and office coverage for either the subject or the comparables does not support a basis for the assessment to be appealed.

[9] In respect of the matter before this Board the legal principles governing burden of proof support that the Complainant has the onus to establish the existence of an error in an assessment and the assessment should be changed. In other words whoever asserts a proposition bears the burden of proving it.

[10] Based on the quality of evidence presented by the Complainant it is the Board's position that onus has not been met and there is no basis to challenge the assessment.

#### **Board's Decision:**

[11] Based on the evidence the assessment is confirmed as \$2,170,000.

DATED AT THE CITY OF CALGARY THIS 28<sup>th</sup> DAY OF August 2012.



**Earl K Williams**  
Presiding Officer

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

<b>NO.</b>	<b>ITEM</b>
1. C1	Complainant 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.*