

**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:**

***Wang's Holdings Limited***  
***(as represented by Assessment Advisory Group), COMPLAINANT***

**and**

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

**before:**

***I. Zacharopoulos, PRESIDING OFFICER***  
***Y. Nesry, MEMBER***  
***P. Charuk, MEMBER***

[1] 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 2011 Assessment Roll as follows:

**ROLL NUMBER: 027501824**

**LOCATION ADDRESS: 4801 WESTWINDS DR NE**

**HEARING NUMBER: 64122**

**ASSESSMENT: \$795,500**

[2] This complaint was heard by a Composite Assessment Review Board (the Board) on June 20<sup>th</sup>, 2011 at the office of the Assessment Review Board located at 4<sup>th</sup> floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

[3] Appeared on behalf of the Complainant:

- *Mr. T. Howell* *Assessment Advisory Group*

[4] Appeared on behalf of the Respondent:

- *Ms. W. Wong* *City of Calgary Assessment*

**BOARD'S DECISION IN RESPECT OF PROCEDURAL OR JURISDICTIONAL MATTERS:**

[5] No procedural or jurisdictional matters were raised.

**PROPERTY DESCRIPTION:**

[6] The subject property is identified as an industrial condo located near the intersection of Westwinds Drive and 47<sup>th</sup> Street NE within the Westwinds industrial area in NE Calgary. The building's year of construction is 2001 and the assessed area is 4,518 square feet (sf). The assessment is based on a rate of \$176/sf.

**REGARDING BREVITY:**

[7] In the interests of brevity the Board will restrict its comments to those items the Board found relevant to the matters at hand. Furthermore, the Board's findings and decision reflect on the evidence presented and examined by the parties before the Board at the time of the hearing.

**MATTERS/ISSUES:**

[8] The matter identified by the Complainant as the basis for this complaint is "an assessment amount".

[9] The Complainant's position is based on the following issues:

1. **Does the Complainant's Direct Sales Comparison Approach (DSCA) to value analysis produce an appropriate assessment indicator for the subject property as of July 1, 2010?**
2. **Does the Complainant's equity analysis produce an appropriate assessment indicator for the subject property as of July 1, 2010?**

**COMPLAINANT'S REQUESTED VALUE:**

[10] \$678,000

**BOARD'S DECISION IN RESPECT OF EACH MATTER OR ISSUE:**

[11] Along with the evidence the parties presented at the hearing the Board referenced the Municipal Government Act (MGA) and associated Regulations in arriving at its decision. We found the following to be particularly applicable to the complaint before us:

- **Municipal Government Act** Part 9 and Part 11.
- **Matters Relating to Assessment and Taxation Regulation 220/2004** (MRAT) Section 1; Part 1 and Part 5.1.
- **Matters Relating to Assessment Complaints Regulation 310/2009** (MRAC) Division 2 and Schedule 1.

[12] Jurisprudence has established that the onus of showing an assessment is incorrect rests with the Complainant. Evidence and argument was put before the Board by the Complainant in that regard; to show the assessment is incorrect and to provide an alternate market value as of July 1, 2010. The Board is to determine if (within the direction of the MGA and associated Regulations) it has been swayed to find the assessment before us to be incorrect and if the market value determination as of July 1, 2010 should be revised.

[13] With regard to the individual issues identified above the Board's findings are as follows:

1. **Does the Complainant's DSCA analysis produce an appropriate market value indicator for assessment purposes as of July 1, 2010?**

[14] The Complainant has provided 7 market transactions in support of a revised assessed value (see Doc. C-1, pg 15). No analysis of these transactions was offered other than the property details shown on the provided spreadsheet: sold date; address; price; sub space; zone; community description, and office sf.

[15] The Board finds sales #1 and #2 are dated (2006 and 2005 respectively). Sales # 3 through #6 offer substantially smaller building footprints than the subject. Sale #7 (which is of comparable size and appears to be located near the subject) suggests a value rate of \$215/sf.

[16] In response, the Respondent provided 5 market transactions (Doc. R-1, pg 20) including 1 sale from the complex housing the subject property – that being 4825 Westwinds Drive NE. With regard to the features identified by the Respondent, no details are forthcoming regarding any adjustments made within the valuation process to address dissimilarities between the referenced properties and the subject.

[17] The Board finds the market data provided by the Complainant lacks the detail and analysis needed to support conclusions. The unadjusted transaction entered as sale #7 appears to be comparable to the subject property as discussed above but it does not support the Complainant's position.

[18] The Complainant has also a spreadsheet with 29 entries, identified as "expired listings in the Westwinds community" (see Doc. C-1, pg 16). In that there is no market data within the

spreadsheet or associated analysis attached, the Board does not find this information helpful in developing a market value indicator for the subject property.

[19] The Board therefore finds the Complainant's DSCA analysis does not produce an appropriate assessment indicator for the subject property as of July 1, 2010.

**2. Does the Complainant's equity analysis produce an appropriate assessment indicator for the subject property as of July 1, 2010?**

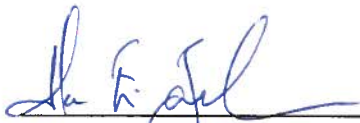
[20] The Complainant focused his equity argument on a purported comparable property shown on Doc. C-1, pg 12. This property which is shown to be constructed in 1991 and located in the community of Horizon is assessed at a rate of \$153/sf as calculated by the Complainant. There is no analysis provided by the Complainant as to whether the varying property characteristics (e.g. difference in location and age) influence the variance in assessment/sf.

[21] The Board finds there is insufficient detail provided to determine comparability between the subject property and the purported comparable property. Lacking that, the Complainant's equity analysis does not produce an appropriate assessment indicator for the subject property as of July 1, 2010.

**BOARD'S DECISION:**

[22] The assessment is confirmed at \$795,500.

DATED AT THE CITY OF CALGARY THIS 14 DAY OF JULY 2011.

  
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**I. Zacharopoulos**  
**Presiding Officer**

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

<b>NO.</b>	<b>ITEM</b>
1. Doc. C-1	Complainant's Disclosure
2. Doc. C-2	Agent authorization
2. Doc. R-1	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.*