

**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:

Safeway Holdings Alberta LTD. (as represented by MNP LLP), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***Tom Golden, PRESIDING OFFICER
B Jerchel, MEMBER
J Lam, 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:	032027005
LOCATION ADDRESS:	4261 23 ST NE
FILE NUMBER:	66513
ASSESSMENT:	\$1,800,000.00

This complaint was heard on 30 day of July, 2012 at the office of the Assessment Review Board located at Floor Number 4 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 5.

Appeared on behalf of the Complainant:

- *M. Uhryn*

Appeared on behalf of the Respondent:

- *K Gardiner*
L Cheng

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

- [1] There were no procedural issue to consider.

Property Description:

- [2] The subject property built in 1979 is a multi tenanted warehouse. It has an assessable area of 13,982 square feet (sq ft) on .73 acres. The assessment was determined using the direct sales approach, at \$129.00 sq ft.

Issues:

- [3] Is the subject property assessed appropriately when compared to the sales of similar properties?

Complainant's Requested Value: \$1,565,000.00

Board's Decision in Respect to Assessment:

- [4] The property is assessed appropriately.

[5] The Complainant presented the Board with a table of 5 sales of comparable properties that were felt to be similar to the subject lands. These sales had an average of \$113.00 per sq ft and a median of \$112.00 per sq ft. The requested amount is based on the median value of the sales comparables.

[6] The Respondent presented a table of sales to support the assessment of the property. Six sales were presented to the Board all different from the Complainants sales. The Respondent was of the opinion that these sales were a better reflection of the subject. It was pointed out that two sale at 4605 12 St NE and 820 26 ST SE, were inferior to the subject because of less percentage of finish and still sold for \$123.00 per sq ft and \$124.00 per sq ft respectively. The average of these sales was \$140.59 per sq ft.

[7] The Board noted that the sales presented by the Complainant seemed to be dissimilar or inferior to the subject properties. The Complainant's sales at 4207 17 ST SE and 6912 Farrell

RD SE were not in the same area of the City. The sales at 2610 3 AV NE and 610 Moraine Rd contained structures older than the subject. Finally the remaining sale at 2801 18 ST NE has an assessed rate of \$140.00 per sq ft.

[8] The Respondent provided a table of sales more comparable to the subject. The Board gave particular consideration to the sales other than the two afore mentioned inferior sales. There were some differences in the properties that explained the differences in per sq ft rates. For example, the sale at 83.Skyline CR NE had a lower value of \$120 per sq ft however also had 70.3% site coverage and therefore an expected lower value. The 4 remaining Respondent sales averaged \$130.00 per sq ft and support the current assessment.

Board's Decision:

The assessment is confirmed at \$1,800,000.00

DATED AT THE CITY OF CALGARY THIS 17th DAY OF Aug 2012.



Presiding Officer

APPENDIX "A"

**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
1. C1	Complainant Disclosure
2. R2	Respondent 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.*

Appeal Type	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Industrial	warehouse	Sales Approach	