

**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:

Pretec Energy Services Inc. (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 business assessment prepared by the Assessor of The City of Calgary and entered in the 2012 Assessment Roll as follows:

ROLL NUMBER:	048047500
LOCATION ADDRESS:	1530 27 AV NE
HEARING NUMBER:	66546
ASSESSMENT:	\$5,480,000.00

This complaint was heard on 31 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 1980 is a multi-tenanted warehouse. It has a footprint of 42582 square feet (sq ft) on 2.64 acres. The assessment was determined using the direct sales approach, at \$98.29 per sq ft.

Issues:

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

Complainant's Requested Value: \$5,020,000.00

Board's Decision in Respect to Assessment:

- [4] The property is equitably assessed.

[5] The Complainant presented the Board with a table of 4 comparables that were felt to be similar to the subject property. These properties had an average assessment of \$87.00 per sq ft and a median of \$90.00 per sq ft. The requested amount is based on the median value of the equity comparables.

[6] The Respondent pointed out an error in the Complainant's equity comparison at 2835 23 ST NE. instead of \$70.00 per sq ft the value is actually \$126.00 sq ft. After pointing out the error the Respondent defended the assessment with equity and sales information.


[7] The Board noted that with the amended value placed in the Complainants table the new average assessment per sq ft is \$100.00 and the median is \$95.00 sq ft. The Complainants equity table no longer supports the requested assessment. There is insufficient evidence to adjust the assessment.

[8] **Board's Decision:**

The assessment is confirmed at \$5,480,000.00

DATED AT THE CITY OF CALGARY THIS 7th DAY OF Sept 2012.




Presiding Officer

APPENDIX "A"

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

NO.	ITEM
1. C1	Complainant Disclosure
2. C-2	Complainant Rebuttal
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	Equity