

**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:	090091703
LOCATION ADDRESS:	410 38A AV SE
FILE NUMBER:	66538
ASSESSMENT:	\$2,020,000

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 1971 is a multi-tenanted warehouse. It has a footprint of 7680 square feet (sq ft) on 1.5 acres. The assessment was determined using the direct sales approach, at \$233.00 per sq ft.

Issues:

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

Complainant's Requested Value: \$1,232,000.00

Board's Decision in Respect to Assessment:

[4] The property is assessed appropriately.

[5] The Complainant presented the Board with a table of 4 sales of comparable properties that were felt to be similar to the subject lands. These sales had an average of \$149.00 per sq ft and a median of \$142.00 per sq ft. The requested amount is based on the median value of the sales comparables.

[6] The Respondent presented 4 sales to support the assessment of the subject property all different from the Complainants sales. The Respondent was of the opinion that these sales were a better reflection of the subject. These sales were inferior properties in that all had higher site coverage, less finished area, smaller lot sizes, and all but one was much older. Even with these attributes the average sale price was \$208.00 which would support the assessment. By way of example, a property was presented that sold near the Complainant's requested value of \$140.00 per sq ft. The property at 1025 9 AV SE was of 1945 construction with 20% less finished area and 65 % site coverage. In summary for the requested value one would expect to have a much inferior property.

[7] The Board noted that the sales presented by the Complainant seemed to be of inferior properties. For example all of the Complainant's sales are built between 1954 and 1967 and are larger structures with higher site coverage.

[8] A review of the Respondent's sales indicates that although somewhat inferior, the sales support the assessment with the average sale price of \$208.00 per sq ft. Although the average is less than the assessed rate the difference is understandable. As an example the lowest sale price is at 5539 6 ST SE at \$191.00 per sq ft. When compared to the subject this lower value is expected as the site coverage is higher and the building is 12 years older. This supports the assessment.

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

The assessment is confirmed at \$2,020,000.00

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	