

**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:**

***Sun Life Assurance Company of Canada (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:

<b>ROLL NUMBER:</b>	<b>048039317</b>
<b>LOCATION ADDRESS:</b>	<b>2135 32 AV NE</b>
<b>FILE NUMBER:</b>	<b>65893</b>
<b>ASSESSMENT:</b>	<b>\$4,920,000.00</b>

This complaint was heard on 01 day of August, 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 issues to consider.

**Property Description:**

- [2] The subject is an industrial property that is used for warehouse purposes. The building is a multi tenanted structure of 48,256 square feet (sq ft) constructed in 1979. A sales comparison approach was used to derive the assessment of \$102.00 per sq ft.

**Issues:**

- [3] Is the assessment on the subject property the appropriate assessment?

**Complainant's Requested Value:** \$4,430,000.00

**Board's Decision in Respect Assessed Value:**

- [4] The Complainant presented to the board a sales comparable chart intended to support a requested assessed rate of \$93.00 per sq ft. In the opinion of the Complainant these sales were all similar to the subject property. Using the sales comparables the Complainant calculated an average sale of \$92.00 per sq ft and a median of value of \$93.00 per sq ft. The median value is the requested rate.

- [5] The Respondent also presented a sales comparable chart including the same properties used by the Complainant plus three more sales. These sales supported the assessment of \$102.00 per sq ft.

- [6] The Board focused attention on the Respondent's sales chart on pg 14 of exhibit R-1. The panel note the sale at 700-33 St NE was presented twice and eliminated this one entry. The Board was of the opinion that the properties in the same quadrant of the City were the most similar. One additional City sale was in the Central area and one Complainant sale was in the SE area. Eliminating the repeated property sale and the sales of the two properties outside the NE the Board was left 4 sales in the NE. The average of the 4 NE sales is \$91.43 sq ft and a median of \$93.00 sq ft. In the Boards opinion the most similar sales to the subject support the requested assessment.

**Board's Decision:**

[7] The assessment is set at \$4,480,000.00

DATED AT THE CITY OF CALGARY THIS 17<sup>th</sup> DAY OF Aug 2012.



**Presiding Officer**

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

<b>NO.</b>	<b>ITEM</b>
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	warehouse	Multi tenant	Sales Approach	