

**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:

Can form Industries 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 property assessment prepared by the Assessor of The City of Calgary and entered in the 2012 Assessment Roll as follows:

ROLL NUMBER:	048039507
LOCATION ADDRESS:	3016 21 ST NE
FILE NUMBER:	65813
ASSESSMENT:	\$2,720,000.00

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 issue to consider.

Property Description:

[2] The subject property built in 1978 is a multi tenanted warehouse. It has a footprint of 22,000 square feet (sq ft) and an assessable area of 25,406 sq ft on 1.5 acres. The assessment was determined using the direct sales approach, at \$107.00 per sq ft.

Issues:

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

Complainant's Requested Value: \$2,330,000

Board's Decision in Respect to Equitable Assessment:

[4] The property is assessed equitably.

[5] The Complainant presented the Board with a table of 6 comparable properties that were felt to be similar to the subject lands. The properties were chosen for their similarity in size age and site coverage, among other attributes. This table yielded a median value of \$92.00 sq ft versus the current assessment of \$107.00 per sq ft.

[6] The respondent pointed out to the Board that three properties in the Complainant's equity comparable table had an error in the assessable building area. In addition the comparables presented were inferior to the subject.

[7] The Board noted that the changes to the assessable area made a significant difference to the calculation presented by the Complainant. With the corrected values the Complainant's equity comparables had an average assessment of \$102.83 sq ft. The Board is of the opinion that the equity comparables do not support the Complainant's requested assessment. There was insufficient evidence to warrant an adjustment to the assessment. The Board did not conduct a further investigation into the similarity of the comparables to the subject.

Board's Decision:

The assessment is confirmed at \$2,720,000.00

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	Equity