

**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:

***Topeka Land Corporation,
(as represented by Assessment Advisory Group), COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***R. Glenn, PRESIDING OFFICER
J. Mathias, MEMBER
P. Charuk, 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 2011 Assessment Roll as follows:

ROLL NUMBER:	049004799
LOCATION ADDRESS:	2980 26 ST NE
HEARING NUMBER:	63534
ASSESSMENT:	\$2,970,000

This complaint was heard on the 19th day of July 2011, at the offices of the Assessment Review Board which are located on Floor Number 4, at 1212 – 31 Avenue NE, in Calgary, Alberta, in Boardroom 2.

Appeared on behalf of the Complainant: Troy Howell, Agent for Assessment Advisory Group

Appeared on behalf of the Respondent: Marcus Berzins, Assessor for the City of Calgary

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

No issues of procedure or jurisdiction were raised.

Property Description:

The subject is a single-tenanted warehouse, with an assessable area of 5,988 SF, built in 1989, with 50% finish and site coverage of 5.86 %, resulting in 1.89 acres of additional land from a 2.35 acre lot located in Sunridge.

Issues:

Whether the assessment is correct in comparison to sales of comparable properties, and the principles of equitable assessment?

Complainant's Requested Value:

\$2,587,500

Board's Decision in Respect of Each Matter or Issue:

The Complainant argued that the large issue is Fair Market Value. For comparables, the Complainant chose 3 properties that were not the same size nor near the subject property. The Complainant's comparables were chosen because the same type of business as in the subject premises was carried on in each of the comparable premises, that of an RV Sales and Service facility.

The Complainant advised that the best comparable is located at 2510-27 St NE, which had similar land size, but the comparable building is 50% larger than the subject. The Complainant wishes to argue equity only.

The Respondent wishes to argue the matter on the basis of a sales approach. He says that the site coverage of 5.86%, results in 1.89 acres of additional land. The additional land is based on 30% typical site coverage.

The Respondent also says that the parameters used by the Complainant are too wide. Further,

the Complainant has not provided enough supporting documentation to give details of their sales and comparable properties. The Respondent's comparables are closest in terms of criteria to the subject. They also demonstrate that the rate of \$205/SF for the building at 30% site coverage is fair, and that the total assessment with the additional land added at the rate of \$497/SF is fair and equitable.

The subject site is assessed as having additional (severable) land. The Complainant's best comparable has excess (non-severable) land assessed at a lower rate. The Respondent's sales comparables substantially support the subject assessment, whereas, the Complainant's comparables did not support the opposite view.

Based on a thorough consideration of all of the foregoing, the Board finds the Complainant has not met the onus necessary to show that the assessment is incorrect. The subject assessment is herewith confirmed in the amount of \$2,970,000.

Board Decision:

The Board confirms the subject assessment.

DATED AT THE CITY OF CALGARY THIS ^{24th} DAY OF August, 2011.



Richard Glenn
Presiding Officer

APPENDIX "A"

Documents presented at the hearing and Considered by the Board

Number	Item
1. C1	<i>Complainant's Brief</i>
2. R1	<i>Respondent's Brief</i>

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.*