

**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:**

**Reena Fabric Saree Centre Ltd.,  
( 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: 027501881**

**LOCATION ADDRESS: 4813 Westwinds Drive NE**

**HEARING NUMBER: 64808**

**ASSESSMENT: \$552,500**

This complaint was heard on the 20th 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: Wanda Wong, 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 3,331 SF unit in a multi-tenanted commercial condominium, constructed in 2001, and located in the community of Westwinds. The subject consists of 2,331 SF of ground floor retail, and 1,000 SF of upper storey office space.

**Issues:**

Whether the assessment is correct in comparison to sales of comparable properties?

**Complainant's Requested Value:**

\$495,810

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

The Complainant puts forward 3 comparable property sales, all of which are located in a different district, such as Franklin, or Meridian. They say their comparables are all close to the subject property's value. The subject is used as retail and office space. The comparables are all used as warehouses.

The Respondent provides an Equity Comparable Chart with 6 comparables, all from the same commercial condominium. Most of these are slightly larger than the subject, and they show a slightly higher assessment per square foot. In addition, they provide a Sales Comparable Chart containing three comparables, one of which is in the same complex as the subject. This is the best comparable.

In addition, the Complainant provides a "Comparable Valuation" chart. The chart lists all of the "adjustments" which the Complainant considered regarding their comparables. These include: location, sold date, building size, land size, coverage, and year of construction. From these headings, the Complainant derives a total adjustment figure. The actual calculation or analysis is not provided, nor is it commented on, except to say that proper principles of assessment are

followed to arrive at the adjustment numbers. The Complainant indicates that their technique is "subjective".

In support of his position on adjustments, the Complainant argues several recent ARB decisions, stating that they should be followed in the instant case, because one of the panel members sitting on those decisions was a certified appraiser. The Complainant was reminded that any ARB decision rendered is a group effort from the whole panel and cannot be attributed to any individual panel member. In any event, the way the cases were argued, they were not applicable to the instant matter, because the analysis relied on was not presented.

The subject is a retail and office condo. All of the Complainant's comparables are warehouse condos. The Board presumes that the lesser finish in a warehouse condo would account for the lower selling price. The Board finds that the Respondent has demonstrated equity within the subject complex. One of the units was sold, and the resulting Assessment to Sales Ratio supports the subject assessment.

Taking a long view of all of the evidence placed before the Board, it is apparent that the Respondent's comparables are much more similar to the subject and they support the assessment.

Based on a thorough consideration of all of the foregoing, the Board finds that the Complainant has not met the required onus to demonstrate that the subject assessment is incorrect, and accordingly, the assessment is herewith confirmed in the amount of \$552,500.

**Board Decision:**

The subject assessment is confirmed.

  
DATED AT THE CITY OF CALGARY THIS <sup>24th</sup> DAY OF August, 2011.

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**Richard Glenn**  
**Presiding Officer**

**APPENDIX "A"**

***Documents presented at the Hearing and Considered by the Board***

<b>No.</b>	<b>Item</b>
<b>1. C1</b>	<b><i>Complainant's Brief</i></b>
<b>2. R1</b>	<b><i>Res[pondent's Brief</i></b>

*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.*