

**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:**

***1077481 ALBERTA Ltd, COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***F. W Wesseling, PRESIDING OFFICER***

***J. Lam, 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 2012 Assessment Roll as follows:

**ROLL NUMBER: 023533508**

**LOCATION ADDRESS: 4 624A Beaver Dam RD NE**

**FILE NUMBER: 65288**

**ASSESSMENT: \$699,000**

This complaint was heard on 22nd day of August, 2012 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 6.

Appeared on behalf of the Complainant:

- *No Representation*

Appeared on behalf of the Respondent:

- *R. T. Luchak*

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

No specific jurisdictional or procedural matters were raised during the course of the hearing, and the CARB proceeded to hear the merits of the complaint

**Property Description:**

[1] The subject property is located in the Beaver Dam Business Park just off Deerfoot Trail and McKnight Boulevard. The industrial condominium contains 1114 square feet of finished space and 2649 square feet of warehouse. In addition, the unit has 1260 square feet of finished mezzanine office space. The City of Calgary Land Use Bylaw has designated the site with an "Industrial General" classification.

**Issues:**

The Complainant raised the following matter in Section 4 of the Assessment Complaint form: Assessment amount.

**Complainant's Requested Value:** \$578,000

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

[2] The Complainant had not filed a disclosure. The grounds for appeal as attached to the Assessment Review Board Complaint as filed on January 17, 2012 were read into the record of the hearing.

[3] As the Complainant did not file evidence, it is the City's position that the complaint hearing is confined to what was listed on the complaint form in accordance with Section 9 (2) of *Matters Relating To Assessment Complaints Regulation AR 310/2009*. The City provided equity data for four similar units in the same building which were assessed between \$159 and \$163 per square foot. The subject property had additional finished area as well as finished mezzanine office space and was assessed at \$139 per square foot.

**Board's Decision:**

[4] Upon reviewing information provided by the parties, the Board found that the Complainant failed to demonstrate that the assessment was in excess of market value.

**The Board confirms the assessment at \$699,000.**

Reasons: No evidence was submitted by the Complainant to substantiate the claim of that the assessment of the subject property is not fair and inequitable considering the assessed value of comparable properties. Only evidence the Board had to consider was the information provided on the Complaint form which was inadequate for the Board to consider a reduction in assessment.

DATED AT THE CITY OF CALGARY THIS 11<sup>th</sup> DAY OF Sept 2012.

  
F.W. Wesseling  
Presiding Officer

**APPENDIX "A"**

**DOCUMENTS PRESENTED AT THE HEARING  
AND CONSIDERED BY THE BOARD:**

<b>NO.</b>	<b>ITEM</b>
1.	No disclosures submitted by the Complainant
2.	R1 Assessment Brief                      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.

*For MGB Administrative Use Only*

Decision No.		Roll No.		
<u>Subject</u>	<u>Type</u>	<u>Issue</u>	<u>Detail</u>	<u>Issue</u>
CARB	Industrial condo	Equity	Finished floor space	Evidence disclosure