

**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:**

***Rupert's Developments Inc (as represented by Maxcomm Realty Advisors),  
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: 100008200**

**LOCATION ADDRESS: 6404 Burbank RD SE**

**FILE NUMBER: 65244**

**ASSESSMENT: \$3,200,000**

This complaint was heard on 23<sup>rd</sup> 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:

- *Mark M. Kolke*

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] Subject property is located in the Burns Industrial Park and contains 3 acres. The site has an outdated cross-dock refrigerated trucking depot consisting of 16,800 square feet. The site and building are partially utilized by a truck repair business.

**Issues:**

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

Presentation of the Complainant was limited to:

- Economic and functional obsolescence.

**Complainant's Requested Value:** \$2,560,000

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

[2] Complainant's Position: The Complainant had not filed a disclosure. The representative spoke to the items listed in the original complaint form dated January 31, 2012. The focus of the Complainant was on the economic and functional obsolescence of the structure on the site and how the property has remained vacant and un-rentable until just recently. Specifically the Complainant is requesting that the assessment be reduced by 20%. No supporting information or data was provided for the Board's consideration except an indication that the owner will be receiving \$8.00 per square foot/annum in net rent from the current tenant.

[3] Respondent's Position: 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*.

**Board's Decision:**

[4] Upon reviewing the verbal and written 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 \$3,200,000.**

Reasons: No evidence was submitted by the Complainant to substantiate the claim of obsolescence. 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. R2 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*

<i>Decision No.</i>		<i>Roll No.</i>		
<u><i>Subject</i></u>	<u><i>Type</i></u>	<u><i>Issue</i></u>	<u><i>Detail</i></u>	<u><i>Issue</i></u>
CARB	Industrial	Assessment too high	Functional and economic obsolescence	No evidence disclosure.