

**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:

***Empire Truck Parts (1985) 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:	627004203
LOCATION ADDRESS:	5717 84 St SE
HEARING NUMBER:	64558
ASSESSMENT:	\$4,240,000

This complaint was heard on the 21st 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: Jason Lepine, 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 property is an 18.39 Acre parcel of S-FUD (Special Purpose-Future Urban Development) Industrial land with a 4,512 SF warehouse and an 1,862 SF outbuilding located on the premises which is used as a truck parts business.

Issues:

Whether the assessment is correct in light of queries regarding sales of comparable properties?

Complainant's Requested Value:

\$2,400,000

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

The Complainant submits only 1 comparable property. The subject land is categorized for industrial use. The only comparable submitted has the appearance of farm land, with a potential for residential use, part of which is underwater in a slough.

Aside from the fact that there is only a 3 acre difference in size (the comparable is only 15.31 acres), there is absolutely no other reasonable similarity in the properties. The single comparable provided is, in the Board's opinion, not in any way comparable to the subject, and in fact, would not even trade in the same market.

The overhead photos provide an accurate description. The two properties are dissimilar.

In addition to all of the foregoing, the Complainant's only comparable sale is a non-arms length transaction. The Board questions the effort expended by the Complainant in researching comparables.

Based on a thorough consideration and deliberation on all of the foregoing information, the Board finds that the requisite onus showing the subject assessment is in error, has not been met, and therefore, the assessment in issue is herewith confirmed in the amount of \$4,240,000.

Board Decision:

The subject assessment is confirmed.

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

<i>No.</i>	<i>Item</i>
<i>1. C1</i>	<i>Complainant's Brief</i>
<i>2. R1</i>	<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.*