

**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:**

**23515 Alberta 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:

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|                          |                         |
|--------------------------|-------------------------|
| <b>ROLL NUMBER:</b>      | <b>078042603</b>        |
| <b>LOCATION ADDRESS:</b> | <b>2807 Ogden Rd SE</b> |
| <b>HEARING NUMBER:</b>   | <b>64794</b>            |
| <b>ASSESSMENT:</b>       | <b>\$2,280,000</b>      |

This complaint was heard on the 21st day of July 2011, at the offices of the Assessment Review Board which is 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: Raymond Luchak, 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 a 1.67 Acre parcel of IG land with a site coverage of 14.40% and containing excess land of .87 Acres located in the community of Alyth /Bonnybrook. There are 3 warehouse buildings on the subject land with sizes of: 3200 SF, 3260 SF, and 4000 SF respectively. The 3200 SF warehouse was constructed in 1980, with a 10% finish. It is assessed at \$227.45 /SF. The 3260 SF warehouse was built in 1949 and has no office finish. It is assessed at \$213.29/SF. The 4000SF building was built in 1959 and has a 25% finish. It is assessed at \$216.00/SF.

**Issues:**

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

**Complainant's Requested Value:**

\$1,319,436

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

The Complainant submits 3 comparable sales. Each of the comparables are singular buildings which are slightly larger than the combined Net Rentable Area (NRA) of the 3 subject buildings. One of the lots is similar in size, whereas the other 2 are only slightly smaller. The site coverage of all of the comparables individually is greater than that of the subject.

The Complainant submits a chart setting out what they consider to be appropriate adjustments with respect to the comparables. The chart sets out headings for: sold date, building size, land size, coverage, and year of construction. Other than setting out the headings, and stating a figure for each heading, there is no analysis nor any explanation at all for how the figures were arrived at. The Complainant assures that proper criteria were used for the calculations, but does not disclose the details.

The Respondent presents 5 comparable sales all of which are smaller, but the buildings all have a Net Rentable Area which is similar to the subject. They also comment that the Complainant's first comparable has some site contamination remediation issues, even though no environmental reports or anything similar are presented. Based on this assertion, which is confirmed by an Industrial Transaction Summary, the Respondent argues that the Complainant's first comparable should not be considered.

The Board queried whether there should be an adjustment for the unusual shape of the subject land. The Respondent argued that the shape of the land does not impede the ability to develop the subject land. Each of the parties argued that their comparables were better.


The Board notes the difference between the site map presented and an actual aerial photo provided. The Board notes that the assessment must reflect what actually exists. The Complainant's comparables all have single larger buildings. The Respondent's comparables, ( especially the multi-building comparables ) are much more similar to the subject and are therefore superior.

The Board finds that the onus requisite to show an assessment is incorrect has not been met and accordingly, the subject assessment is herewith confirmed in the amount of \$2,280,000.

**Board Decision:**

The subject assessment is confirmed.

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



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>Respondent'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.*