

**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:

**363991 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:

ROLL NUMBER:	094200409
LOCATION ADDRESS:	3621 48 Ave SE
HEARING NUMBER:	63576
ASSESSMENT:	\$2,320,000

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: Kelly Gardiner, Assessor for the City of Calgary

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

There were no issues of jurisdiction or procedure raised by the parties.

Property Description:

The subject property is a 1.05 Acre piece of industrial land with a 11,250 SF assessable area building, with 24.59% site coverage, constructed in 2000, and located in the community of Eastfield. The gross building area is 13,500 SF

Issues:

Whether the subject property is properly assessed in light of queries regarding comparable sales and equity of similar properties?

Complainant's Requested Value:

\$1,994,234

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

The Complainant presents 4 comparable property sales, all with similar size lots and similar size or larger buildings, with the year of construction ranging from 1980, up to 2004. One of the comparables was actually a low-rise office building, and so, could not be considered as a proper comparable. Neither the Complainant's brief nor their argument comments on equity.

The Complainant also provides a comparable valuation chart showing what he states are essential adjustments to bring his comparables into line. The chart provides headings of: location, sold date, bldg size, land size, coverage, and year of construction. In addition, the Complainant provides values under each heading which are then totalled for each comparable.

It is significant that the analysis or basis for arriving at these adjustment numbers is not stated. Without the Complainant showing some rational basis for arriving at these values, it is not possible to test or evaluate them. The complainant when queried, suggests that they were "subjective". This is a vague, uncertain argument, notwithstanding the Complainant's verbal

assertions. The Complainant provided no support for their suggested adjustments.

The Respondent provides 6 equity comparables, all very similar and all within range of the subject assessment. He also provides 5 sales comparables in the south east, all very similar to the subject.

The parties chose one common sales comparable. The subject and the common comparable are very similar in all aspects, except that the comparable is a larger building with more office space. The common comparable sold for about \$400,000 more than the subject assessment. The lower rate per square foot is due to the common comparables larger building size.

Based on all of the foregoing, including the quality of both parties comparables, and a thorough consideration of the adjustments which the Complainant put forward, the Complainant has not convinced the Board that the subject assessment is in error, therefore, the Board is bound to confirm the subject assessment in the amount of \$2,320,000.

Board Decision:

The 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.*