

**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:

***COWIE GRANDCHILDRENS (WESTERN) CORP.
(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:	113004915
LOCATION ADDRESS:	7360 12 ST SE
HEARING NUMBER:	63720
ASSESSMENT:	\$4,800,000

This complaint was heard on the 22nd 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 42,272 SF single tenant industrial warehouse on a 1.80 Acre piece of industrial land. It was constructed in 1993, and is located in the community of East Fairview Industrial. The site coverage is 53.89 %. The building has a 16% office finish. The 2011 assessment is \$4,800,000 (\$113/SF).

Issues:

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

Complainant's Requested Value:

\$3,664,464

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

The Complainant presents 2 comparable property sales and a fairly conventional argument, relating the comparables to the subject. 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.

Upon a cross examination of the Complainant by the Respondent, and the two parties requesting a caucus, the Complainant subsequently acknowledges that there is an error in his calculations, and that further analysis supports the assessment, and accordingly, he advises that he wishes to withdraw the matter from before the Board.

The Matter is then withdrawn at the Complainant's specific request.

Board Decision:

The matter is withdrawn at the Complainant's request.

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

No.	Item
1. C1	<i>Complainant'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.*