

**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**

***Sunguard Alberta Ltd. (as represented by Gino Fusco), COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before**

***Lana Yakimchuk, PRESIDING OFFICER***

***Allan Zindler, MEMBER***

***John Mathias, 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:

<b>ROLL NUMBER:</b>	<b>034503649</b>
<b>LOCATION ADDRESS:</b>	<b>116 3907 – 3A St. NE</b>
<b>HEARING NUMBER:</b>	<b>61313</b>
<b>ASSESSMENT:</b>	<b>\$282,000 or \$288.64 per square foot</b>

This complaint was heard on July 26, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 - 31 Avenue NE, Calgary, Alberta, Boardroom 1.

Appeared on behalf of the Complainant:

- *Gino Fusco, Sunguard Alberta Ltd.*

Appeared on behalf of the Respondent:

- *Kevin Buckry, City of Calgary Assessment Business Unit*

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

The Respondent, Mr. Kevin Buckry, asked that all seven hearings scheduled for Boardroom 1 on July 26, 2011 for 3907 - 3A St. NE be considered together. The complainants who were present agreed. Evidence from Complainants and the Respondent for files 60950, 61312, 61313, 61444, 61447, and 61449 was considered together.

**Property Description:**

108 3907 – 3A Street NE is a condominium Industrial-Retail property. It has 977 square feet of Ground Warehouse space. The building is woodframe construction and backs into a hill so all doors are on the front face.

**Issues:**

The matter on the complaint form is (3) an assessment amount. The complainant contends that the property is assessed over market value.

**Complainant's Requested Value:** \$190,000

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

The complainant, Mr. Fusco, supported the evidence presented by other complainants in the same building (files 60950, 61312, 61313, 61444, 61447, 61449, and 62685), in particular that assessments exceeded market value, that properties had been listed for sale within the building at well below assessed value and not sold, and that the sale of Units 210 and 212 was incorrectly listed by the City (incorrect total square feet).

Further, his written evidence stated that he had phoned the assessor to ask how they arrived at the assessment amount. He found the comparables used were not comparable to his property and did not take comfort from her reassurance that "experts" had assured her that the assessment was correct. He had also asked that an assessor visit the property, and had offered to go to visit the assessor at her office.

The Respondent listed nine comparable sales which ranged between \$124 and \$224 per square foot. He agreed that the December, 2008 sales comparable within the same building

was in error and should be listed at \$450,500 for 2189 square feet or \$205.80/square foot.

Units within the subject building have been assessed between a low of \$242 to a high of \$374 per square foot (please see Industrial Condominium Equity Comparable Chart presented by City of Calgary).

It is the decision of the Board that these assessments are above and outside the demonstrated sales range, especially as demonstrated by the most recent sale of two units within the same building. This indicates over-assessment.

The Board found a value based on the best evidence of sale: the sale of units 210 and 212 within the same building at \$205 per square foot in 2008. Applying the city time adjustment of 97.7% for December, 2008 as shown in the sales evidence for #2, 4505 -12 Street NE (also listed in the Respondent's comparables), the time adjusted sale value is rounded to \$200/square foot.

**Board's Decision:**

Assessment is reduced to \$200/square foot or (\$195,400 truncated) \$195,000.

DATED AT THE CITY OF CALGARY THIS 29 DAY OF August 2011.

  
Lana Yakimchuk  
Presiding Officer

**APPENDIX "A"****DOCUMENTS PRESENTED AT THE HEARING  
AND CONSIDERED BY THE BOARD:**

<b>NO.</b>	<b>ITEM</b>
1. C4	Complainant Disclosure
2. R6	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.*