

**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:

Assessment Advisory Group, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

Hatem Naboulsi, PRESIDING OFFICER

Donald Steele, MEMBER

John Methias, 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: 074002304

LOCATION ADDRESS: 2602 – 52 ST. SE

HEARING NUMBER: 64103

ASSESSMENT: \$1,230,000

This complaint was heard on 8th day of August, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 12.

Appeared on behalf of the Complainant:

- *Troy Howell*

Appeared on behalf of the Respondent:

- *Kelly Gardiner*

Property Description:

The subject property is a commercial/industrial property known as Western Auto Wreckers 1966 Ltd located at 2602 – 52 Street, SE Calgary in Rocky View District 18, Forest lawn Industrial consisting of 244,093 sq. ft. (5.60 acres) of land and an 8882 sq. ft. warehouse built in 1967. The 2011 assessment was prepared using the cost approach for a total value of \$1,230,000.

Issues:

What is the correct assessment for the subject property?

Summary of Evidence:

The Complainant submitted a brief C1, and provided the Board with 12 sales comparables (C1, page 9) and indicated that 3 of the 12 sales are the best comparables to the subject with sales ranging from \$2.54 to \$3.74 per sq. ft. (C1, page 16). The Complainant requested that the assessment for the land portion be reduced to \$3.74 for a total value of \$911,339.

The Respondent submitted a brief R1 in support of the assessment and indicated that all 3 sales submitted by the Complainant are not comparable to the subject. All 3 are residential/farm land. The Respondent also indicated that the subject property is currently protected by the Annexation Agreement 025860 which states that the property must be assessed as though it remained in the Municipality from which it was annexed.

Findings:


The Board finds that all sales comparable submitted by the Complainant are residential/farm land and are in no way comparable to the subject which is in a highly developed industrial and commercial area and will not trade in the same market as the subject property.

The Board finds that the land value for the subject has been established by the MD of Rocky view and is protected by Annexation Order 25860.

Board's Decision:

The decision of the Board is to confirm the 2011 assessment of the subject property at \$1,230,000

DATED AT THE CITY OF CALGARY THIS 31 DAY OF August 2011.


Hatem Naboulsi
Presiding Officer

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

NO.	ITEM
1. C1	Complainant Disclosure
2. R1	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.*