

**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:**

***1320964 Alberta Ltd. (as represented by Altus Group Limited), COMPLAINANT***

**and**

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

**before:**

***M. Vercillo, PRESIDING OFFICER***

***A. Wong, MEMBER***

***P. Pask, 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: 101008100**

**LOCATION ADDRESS: 6560 2 ST SE**

**HEARING NUMBER: 64639**

**ASSESSMENT: \$4,050,000**

This complaint was heard on the 9<sup>th</sup> day of August, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 2.

Appeared on behalf of the Complainant:

- *R. Worthington*

Appeared on behalf of the Respondent:

- *J. Ehler*

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

The Calgary Composite Assessment Review Board (CARB) derives its authority to make this decision under Part 11 of the Act. No specific jurisdictional or procedural issues were raised during the course of the hearing, and the CARB proceeded to hear the merits of the complaint, as outlined below.

**Property Description and Background:**

The subject property is a multi-tenanted warehouse property located in the "Manchester Industrial" area of SE Calgary. The property contains three buildings, built in 1968, 1966 and 1973, with footprints and net rentable areas (NRA) of 6,212, 6,720 and 12,561 square feet (SF) respectively. The buildings are situated on an assessable land area of approximately 1.88 acres.

According to the Respondent's 2011 Assessment Explanation Supplement, the subject has a building to site coverage ratio of approximately 31.06% and has a land use designation of "Industrial – General" (I-G). The buildings indicate a 47%, 30% and 27% "Finish" ratio and are assessed using the Direct Sales Approach to value at a rate of \$173.00, \$170.41 and \$146.17 per SF respectively.

**Issues:**

The CARB considered the complaint form together with the representations and materials presented by the parties. There were a number of matters or issues raised on the complaint form; however, upon reviewing the evidence of the Respondent, in particular the Assessment Request for Information (ARFI) evidence, the Complainant withdrew his complaint and does not wish to proceed further.


**Complainant's Requested Value:**

\$2,450,000 on the complaint form but withdrawn at this hearing.

**Board's Decision:**

The complaint is confirmed at \$4,050,000 with the consent of both parties.

DATED AT THE CITY OF CALGARY THIS 30th DAY OF August 2011.



Presiding Officer

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

NO.	ITEM
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None

*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.