

**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

1141634 Alberta Ltd.

(as represented by D. Porteous Colliers International Realty Advisor), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before

Lana Yakimchuk, PRESIDING OFFICER

Ian Fraser, MEMBER

Peter 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:	137037602
LOCATION ADDRESS:	4404 – 116 Ave. SE
HEARING NUMBER:	61160
ASSESSMENT:	\$2,270,000

This complaint was heard on August 17, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 - 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- *Mr. David Porteous, Colliers International Realty Advisors*

Appeared on behalf of the Respondent:

- *Mr. Kelly Gardiner, City of Calgary Assessment Business Unit*

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

There were no procedural or jurisdictional matters.

Property Description:

The property is described on the assessment roll .88 Acres of land with a 10,750 square foot Industrial Warehouse (IWS) completed in 2004 for a site coverage of 28.05%. The assessed value is \$2,276,004 or \$211.72 per square foot.

Issues:

The Matter for Complaint was (3) the assessment is too high. The issue is equity with other assessments of similar properties and market value.

Complainant's Requested Value: \$1,500,000

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

Mr. Porteous, on behalf of the Complainant, presented a list of six sales (C-1, p.25) with comparable properties completed between 1964 and 1981 (subject: 2004). Site coverage ranged from 32.77% to 70.33%. On questioning from the Respondent, Mr. Porteous conceded that the property with 70.33% site coverage was not comparable to the subject (coverage: 28.05%) and removed it from the list.

Mr. Gardiner, on behalf of the Respondent, presented a list of comparable sales for six properties in SE Calgary (R-1, p.15). These comparables had similar site coverage and building size to the subject property. The sales values supported the assessed value for the subject property.

The Board found that the Complainant's representative, Colliers International Realty Advisors, presented comparable sales of properties that were on average 32 years older than the subject. Further, the Complainant did not offer to adjust the values for any variances. In addition, the Respondent was able to find comparable sales with more similar qualities to the subject, from the same source that the Complainant had used. These sales confirmed the assessed value for the subject property.

The Board finds that the Complainant failed to support its claim for reduction of assessment.

Board's Decision:

The assessment is confirmed at \$2,270,000.

DATED AT THE CITY OF CALGARY THIS 24 DAY OF August 2011.


Lana Yakimchuk
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.*