

**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:

***SECURFUND DEVELOPMENT CORPORATION PROJECT 12 INC.
(as represented by Assessment Advisory Group),
COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***Earl K Williams, PRESIDING OFFICER
K Coolidge, MEMBER
R Deschaine, 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: 079019303

LOCATION ADDRESS: 2118 4 ST SW

HEARING NUMBER: 63710

ASSESSMENT: \$1,480,000

This complaint was heard on 19 day of August, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- T Howell

Appeared on behalf of the Respondent:

- J Toogood

Property Description:

The subject property at 2118 4 St SW is a 6,965 square foot building on .08ac of land with a Subproperty Use CS2215 Retail/Office in the Community of Mission.

Issues:

The measurement of the building used to determine the assessment is incorrect. The building is comprised of a basement, a main floor and a second floor. The assessment is based on an area of 6,965 square feet. The Complainant's position is that the area of the building is 5,514 square feet.

Complainant's Requested Value: \$1,170,000

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

The Complainant and Respondent presented a wide range of evidence consisting of relevant and less relevant evidence.

The Complainant's evidence package included a map identifying the location of the property, photographs of the exterior of the building, a page titled Description of Improvements bearing the logo and address of Colliers Realty Advisors. The Complainant requested that pages 8 and 9 of the evidence package be deleted and not considered as part of the evidence package related to the subject property

The Respondent's evidence package included a Summary of Testimonial Evidence; a map identifying the location of the property, photographs of the external and internal of the subject property, the Income Approach Valuation, the Assessment Request for Information (ARFI), a page titled Description of Improvements for the Subject Property bearing the logo and address of Colliers Realty Advisors.

Complainant

The Complainant reviewed page 7 of evidence exhibit (C-1) which is the page titled Description of Improvements bearing the logo and address of Colliers Realty Advisors. The section titled Size on this page stated:

- The property offers a combined gross rentable area of 5,514 square feet, more or less, which is allocated as follows:

Basement	1,500 square feet
Main Floor	2,500 square feet
Second Floor	1,500 square feet

The Complainant advised that a restaurant is the tenant leasing the main floor and the basement. The second floor is leased as office space.

The Complainant argued that the evidence presented supported the area of 5,514 square feet which supports the requested value.

Respondent

The evidence package (R-1) included the Non-Residential Properties – Income Approach Valuation work sheet on page 15 which presented the 6,965 square feet allocated as follows:

Storage Space	1,500 square feet
Restaurant	3,795 square feet
Office	1,670 square feet

Included in the Respondent's evidence exhibit R-1 was the Assessment Request for Information (ARFI) filed with the City of Calgary on March 15, 2010 (pages 17-20). A review of the ARFI determined that the Total Rentable Area was reported on page 18 to be 5,465 square feet. The 1500 square feet identified as storage space is included in the Restaurant area of 3,795 sq ft which includes the main floor and the basement. Page 20 of evidence exhibit R-1 allocated the space as follows:

Restaurant	3,795 square feet
Office	1,670 square feet

The Respondent advised that the building had been visited by a representative of the City of Calgary and a measurement had been prepared which supported the 6,965 square feet. In response to inquiries from the Board, the Complainant was unable to provide documentation which supported the Complainant's position.


Decision

Based on the evidence presented, specifically the ARFI, the Board decided the rentable area is 5,465 square feet. The Board utilized the Non-Residential Properties – Income Approach Valuation which is on pages 15 and 16 of evidence exhibit R1 as the template to determine the assessment.

Board's Decision:

Based on the revision to the rentable area the assessment is \$1,460,000.

DATED AT THE CITY OF CALGARY THIS 14 DAY OF OCTOBER 2011.



Earl K Williams
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.*