

**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:**

***T W H RICHARDSON and D K RICHARDSON (as represented by Altus Group),  
COMPLAINANT***

**and**

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

**before:**

***R. Glenn, PRESIDING OFFICER  
D. Julien, MEMBER  
J. Massey, 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>054006754</b>
<b>LOCATION ADDRESS:</b>	<b>315 MORaine RD NE</b>
<b>HEARING NUMBER:</b>	<b>64304</b>
<b>ASSESSMENT:</b>	<b>\$1,520,000</b>

This complaint was heard on the 17th day of August, 2011 at the offices of the Assessment Review Board which are located on Floor Number 4, at 1212 – 31 Avenue NE, in Calgary, Alberta, in Boardroom 2.

Appeared on behalf of the Complainant: Christine Van Staden ( Agent )

Appeared on behalf of the Respondent: Marcus Berzins ( Assessor )

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

No issues of procedure or jurisdiction were raised.

**Property Description:**

The subject is a 1.52 Acre parcel of fully serviced land, with a small ( but essentially negligible ) building located on site in Meridian Industrial area

**Issues:**

Whether the subject property is properly assessed in light of comparable properties.

**Complainant's Requested Value:**

\$1,190,000, or, \$18/SF

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

The Complainant produces 6 sales, 11 equity, and 0 lease comparables. The parties share one sales comparable which was actually sold twice during the relevant period. One of their comparables is located in northwest Calgary, and so, on cross-examination, the Respondent queries its actual comparability. The Complainants suggest that the median rate is \$17/SF. Their equity comparables suggest that the property value should be \$20/SF.

The subject land is classified as Industrial-Commercial. The Complainant argues that the subject is over-assessed by both the equity and sales approaches.

The Respondent presents 5 sales, and 0 equity comparables. Two of the sales are of the same property, approximately 2 years apart. The Respondent argues their Industrial Land Rate Chart which suggests that the proper rate for I-C land is \$1,000,000/Acre. They carry on and argue permitted uses under the Land Use Bylaw.

Eventually, in argument, the Complainant agrees with the rate of \$1,000,000/Acre. Accordingly, the subject assessment is confirmed at \$1,520,000

**Board's Decision:**

The subject assessment is confirmed.

DATED AT THE CITY OF CALGARY THIS 27<sup>th</sup> DAY OF SEPTEMBER, 2011.



R. Glenn  
Presiding Officer

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

NO.	ITEM
1. C1	Complainant Disclosure
2. C2	Complainant Cap Rate Analysis
3. C3	Complainant Rebuttal
4. 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.*

*For MGB Administrative Use Only*

<i>Decision No. 1891-2011-P      Roll No. 054006754</i>				
<u><i>Subject</i></u>	<u><i>Type</i></u>	<u><i>Issue</i></u>	<u><i>Detail</i></u>	<u><i>Issue</i></u>
CARB	Industrial Land	Single Tenant	Sales Approach	Market Value