

**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:**

***Sylal Investments Ltd. (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>054000906</b>
<b>LOCATION ADDRESS:</b>	<b>607 Moraine Rd NE</b>
<b>HEARING NUMBER:</b>	<b>64732</b>
<b>ASSESSMENT:</b>	<b>\$2,830,000</b>

This complaint was heard on the 15th day of August, 2011 at the office of the Assessment Review Board located on Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, in Boardroom 2.

Appeared on behalf of the Complainant: Kam Fong ( Agent )

Appeared on behalf of the Respondent: Tyler Johnson ( 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 single storey suburban retail building, class C type, comprising 18,115 SF, built in 1976, located in the community of Meridian, and currently being used as an automobile tire and mechanical shop..

**Issues:**

Whether the subject building is properly assessed in comparison to other buildings of similar type.

**Complainant's Requested Value:**

\$ 1,790,000, or, \$116.50/SF

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

The Complainant is of the opinion that the within matter should proceed on the basis of an equity argument, and provides a list of 8 equity comparables, all of which are multi-bay warehouses. The Complainant argues that while their property is assessed at \$156/SF, a better-located auto service shop in Meridian is assessed at only \$126/SF.

They further argue that the Respondent's assigned rental rate of \$14.00/SF is excessive, as the subject is only achieving only \$7.50/SF, based on a lease that will expire in 2016. The \$7.50 rate has also been in place for a number of years.

The Complainant also sought to have the mezzanine area assessment lowered to \$1.00 /SF, but the Board found that there was not enough credible evidence to support that position. Subsequently, the Board determined that a rate of \$10.00/SF should be applied to the mezzanine.

The Complainant further argued that the appropriate rate for the whole main floor should be \$10.00/SF. The Respondent argued that the main floor should be confirmed at \$14.00/SF. On this issue, the Complainant has better comparables. Accordingly, the Board accepts the argument of the Complainant.

The Board finds that the onus has been met and therefore, based on the foregoing reasoning, reduces the subject assessment to \$2,110,000

**Board's Decision:**

The subject assessment is reduced to \$2,110,000.

DATED AT THE CITY OF CALGARY THIS 20<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. 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*

Decision No.1894-2011-P      Roll No.054000906				
<u>Subject</u>	<u>Type</u>	<u>Issue</u>	<u>Detail</u>	<u>Issue</u>
CARB	Retail	Stand Alone	Equity Approach	Market Value