

**CALGARY
COMPOSITE 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:

411209 Alberta Ltd., as represented by Altus Group Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

S. Barry, PRESIDING OFFICER

R. Kodak, MEMBER

A. Zindler, MEMBER

This is a complaint to the Composite Assessment Review Board (CARB) 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: 096024203

**LOCATION ADDRESS: 5545 52 Av. S.E.,
Calgary, AB**

HEARING NUMBER: 64460

ASSESSMENT: \$4,260,000

This complaint was heard on the 25th day of August, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 1.

Appeared on behalf of the Complainant:

- *D. Mewha, Altus Group Ltd.*

Appeared on behalf of the Respondent:

- *J. Young, City of Calgary*

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

There were no Procedural or Jurisdictional matters raised at the hearing.

While the subject complaint was part of a group that was to be argued having regard to the approach to valuation, Sales Comparison versus the Income Approach, and with regard to the Complainant's Capitalization Rate Study, the initial presentation of the evidence on this complaint resulted in those arguments being abandoned. The documents and argument that would have otherwise been brought forward are not considered part of this file.

Property Description:

The property is a 3.83 acre parcel located in the Starfield Industrial Park with a land use designation of Industrial General (IG). It contains two buildings of 14,250 sq.ft. and 3,000 sq.ft. The parcel is deemed to have 10.33 per cent site coverage with 2.51 acres of extra land.

Issues:

Has the extra land been correctly assessed as additional land and is the smaller building correctly identified as a warehouse for assessment purposes?

Complainant's Requested Value: \$3,220,000

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

Having heard part of the Complainant's argument, the Respondent requested an opportunity to consult with the Complainant. At the resumption of the hearing, the Parties advised that the Respondent agreed that there had been errors in the calculation of the assessment. It was his present position that what had been deemed to be "additional land", valued at \$525,000 per acre, should be deemed "extra land" and accounted for in the assessment model at a lower value. Additionally, one of the buildings on the property had been assessed as a warehouse and valued at \$212.10 per sq.ft. for an assessment of \$1,955,823 but was, in fact, an outbuilding that should have been assessed at \$10 per sq.ft. The Respondent made an offer to the Complainant that the total assessment be revised as follows: \$3,390,000 for the 14,250 sq.ft. warehouse, including extra land, and an additional \$30,000 for the outbuilding, for a revised total assessment of \$3,420,000. The Complainant advised that, while this was not the

assessment he had been looking for, he had discussed it with his client and agreed to accept it.

Having regard to the evidence presented and the agreement of the Parties, the Board accepts the revised assessment of \$3,420,000.

Board's Decision:

The 2011 Assessment is revised to \$3,420,000

DATED AT THE CITY OF CALGARY THIS 9 DAY OF September 2011.



S. Barry, Presiding Officer

APPENDIX "A"

**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
1. C1	Complainant's Disclosure
2. R1	Respondent's 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.*