

**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:**

***Superior Holdings Ltd.*  
(as represented by Altus Group Limited), COMPLAINANT**

**and**

***The City of Calgary, RESPONDENT***

**before:**

***J. Dawson, PRESIDING OFFICER  
S. Rourke, MEMBER  
A. Zindler, MEMBER***

This is a complaint to the Calgary Composite Assessment Review Board [CARB] in respect of a property assessment prepared by the Assessor of The City of Calgary and entered in the 2012 Assessment Roll as follows:

<b>ROLL NUMBER:</b>	<b>101034403</b>
<b>LOCATION ADDRESS:</b>	<b>5304 3 Street SE</b>
<b>LEGAL DESCRIPTION:</b>	<b>Plan 8490GV; Block 7</b>
<b>HEARING NUMBER:</b>	<b>68530</b>
<b>ASSESSMENT:</b>	<b>\$ 2,530,000</b>

[1] This complaint was heard on the 3 day of October, 2012 at the office of the Assessment Review Board [ARB] located at Floor Number 4, 1212 31 Avenue NE, Calgary, Alberta, Boardroom 1.

[2] Appeared on behalf of the Complainant:

- R. Worthington                      Agent, Altus Group Limited

[3] Appeared on behalf of the Respondent:

- J. Greer                                      Assessor, City of Calgary

## **SECTION A: Preliminary, Procedural or Jurisdictional Issues:**

### **Preliminary Issue 1 - Evidence:**

[4] The Complainant and the Respondent requested to bring forward all evidence, comments, questions, and answers articulated during previous hearings, and heard before this Board to this hearing: CARB 1952/2012-P, CARB 1953/2012-P, and CARB 1955/2012-P.

[5] **The Board determined, from the following listed decisions: CARB 1952/2012-P, CARB 1953/2012-P, and CARB 1955/2012-P that all evidence, comments, questions, and answers, is to be brought forward and incorporated just as if it were presented during this hearing.**

[6] No additional procedural or jurisdictional matters were raised.

## **SECTION B: Issues of Merit**

### **Property Description:**

[7] Constructed in 1964, the subject – 5304 3 Street SE, is a single-storey, single-tenant warehouse building located at the corner of 51 Avenue and 3 Street SE in an area known as Manchester Industrial with a non-residential sub-market zone [NRZ] of SM3.

[8] The Respondent prepared the assessment showing 27,240 square feet of assessable space with a footprint of 25,164 square feet and an office finish of 28%. The site has an area of 1.3 acres or approximately 56,457 square feet.

### **Matters and Issues:**

[9] The Complainant identified two matters on the complaint form:

- Matter #3 -                      an assessment amount*
- Matter #4 -                      an assessment class*

[10] Following the hearing, the Board met and discerned that this is the relevant question which

needed to be answered within this decision:

1. *Is the subject assessed in a fair and equitable manner?*

**Complainant's Requested Value:**

- \$2,110,000 on complaint form
- \$2,310,000 in disclosure document
- \$2,260,000 confirmed at hearing as the request

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

***Complainant's position***

- [11] The Complainant raised the issue of overall equity and provided six comparables showing a median of \$82 per square foot for assessment purposes. (C1 p. 7) One comparable was removed because the Complainant realized the land use designation was not similar. The median rate changed to \$83 per square foot.
- [12] The Complainant established through questioning and past *CARB* decisions that site area was the single greatest key factor to establish the correct value of adjustments. (C1 p. 4) The chart provided by the Assessment Business Unit of the City of Calgary demonstrated seven key factors with variations. No values are provided to establish the coefficients. (C1 p. 46)
- [13] The Complainant provided assessment notices from four similar properties to show that typically the assessments for 2012 are 7.8% lower than 2011; therefore, the subject's 2012 assessment should be 7.8% lower than its 2011 assessment of \$3,030,000 (should have been \$2,510,000) arriving at an alternative request of \$2,310,000.

***Respondent's position***

- [14] The Respondent provided a sales and an equity chart with five and seven comparables each arriving at \$135.67 per square foot and \$93.76 per square foot for medians. Of the twelve comparables, according to the Complainant, three are not valid due to the age of the improvements and three are not valid because they had dissimilar land use designations. (R1 pp. 15 and 17)
- [15] The Respondent re-presented the Complainant's equity chart arriving at a median of \$85.39 per square foot. (R1 p. 20)
- [16] The Respondent refused to provide the Board information on how to properly calculate the assessment in order to compare the key factors with comparables. The coefficients are not required to be provided as per Matters Relating to Assessment and Taxation [*MRAT*], section 27.3(2).

**Board's findings**

- [17] The Board found insufficient evidence to change the assessment. The equity comparables provided by the Respondent mirrored the assessment of the subject. Even if the Complainant's comparables are combined with those from the Respondent, the median is \$90.91 which is a 2.4% variance from the subject and can be explained by the differences between the properties.
- [18] **The Board is not convinced that there is a problem with the subject assessment.**

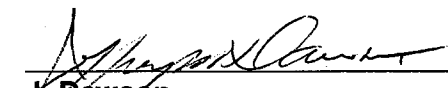
**Matter #4 - an assessment class**

- [19] The Board did not hear any evidence requesting a change in an assessment class from its current non-residential designation.

**Board's Decision:**

- [20] **After considering all the evidence and argument before the Board it is determined that the subject's assessment is correct at a value of \$2,530,000 which reflects market value and is fair and equitable.**

DATED AT THE CITY OF CALGARY THIS 26<sup>th</sup> DAY OF November 2012.

  
\_\_\_\_\_  
**J. Dawson**  
**Presiding Officer**

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

<b>NO.</b>	<b>ITEM</b>
1. C1	Complainant Disclosure – 99 pages
2. R1	Respondent Disclosure – 34 pages
3. C2	Rebuttal Disclosure – 14 pages

*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.*

<b>Municipal Government Board use only: Decision Identifier Codes</b>				
Appeal Type	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Warehouse	Single Tenant	Sales Approach	Equity