

**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:**

***Westrim Contractors Ltd, COMPLAINANT (represented by Colliers International Realty Advisors Inc.)***

**and**

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

**before:**

***F.W. Wesseling, PRESIDING OFFICER  
B. Jerchel, MEMBER  
P. Pask, 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: 200746022**

**LOCATION ADDRESS: 6991 48 Street SE**

**HEARING NUMBER: 64571**

**ASSESSMENT: \$2,370,000**

This complaint was heard on 29<sup>th</sup> day of August, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- *D. Porteous -- Agent, Colliers International Realty Advisors.*

Appeared on behalf of the Respondent:

- T. Luchak - Assessor, City of Calgary

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

No specific jurisdictional or procedural matters were raised during the course of the hearing, and the CARB proceeded to hear the merits of the complaint

**Property Description:** Subject property is located in the Foothills Industrial Park and contains 1.34 acres. The site contains a multi-tenanted industrial building consisting of 11,218 square feet. The building was constructed in 2007 and the site coverage for the site is 19.16%. For 2011, the assessment was \$211.00 per square foot.

The site is classified "I-G" Industrial General District in the City of Calgary Land Use Bylaw.

**Issues:** The Complainant raised the following matter in Section 4 of the Assessment Complaint form: Assessment amount

Presentation of the Complainant and Respondent were limited to:

- Assessment overstated in relation to comparable properties.

**Complainant's Requested Value:** \$2,170,000

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

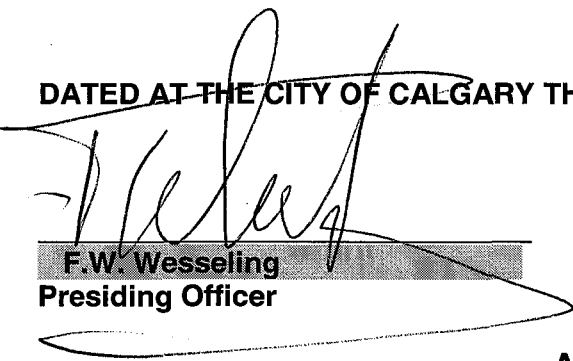
Complainant's position: The request by the Complainant is based on an assessment of \$193.29 per square foot instead of \$211.00. In support of the request the Complainant indicated that this property is unique in that it is the only multi-tenanted building in the Foothills Industrial area less than 2.0 acres. An equity analysis was provided showing 13 properties in the Foothills Industrial area. This provided an average assessment of \$155.67 per square foot. The Complainant acknowledged that the equity approach in this particular case does not quite work, even with adjustments. The sales comparison forms the basis of the request. Six sale comparisons were provided. These were all located in SE Calgary with 2 in the Foothills Industrial area. This analysis resulted in an average sale price per square foot of \$196.38 while the average assessment per square foot is \$193.29. The subject property is a typical to the area in that it contains a newer building. No information was provided on how the Complainant arrived at the requested assessment value.

**Respondent's Position:** The City provided 4 equity comparables of similar sized properties with comparables site coverage and finish. Eight industrial sales comparables were analysed and indicated a median time adjusted sale per square foot of \$215.00. These were all located in SE Calgary. The finish of the property was discussed and both parties agreed that it had zero finish so an appropriate adjustment was made in the assessment

**Board's Decision:** Upon reviewing the verbal and written evidence provided by the parties, the Board considers that the Respondent's evidence more relevant and that the Complainant's requested assessment was not supported by data presented. The Board confirms the assessment at \$2,370,000.

**Reasons:** The Board determined that the sales comparables as presented by the Respondent were more compelling and supported the 2011 assessment. The Board determined that the industrial sales comparable information provided by the Complainant also supported the assessment. Having regard to Section 467 (3) of the Municipal Government Act, the Board found no alteration to the assessment was warranted.

DATED AT THE CITY OF CALGARY THIS 12 DAY OF September 2011.

  
F.W. Wesseling  
Presiding Officer

**APPENDIX "A"**

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

Complainant: C1 Evidence Submission of the Complainant to the 2011 ARB

Respondent: R1 Assessment Brief prepared by City of Calgary Assessment

*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.		Roll No.		
<u>Subject</u>	<u>Type</u>	<u>Issue</u>	<u>Detail</u>	<u>Issue</u>
CARB	Warehouse (multi tenanted)	Sales approach	Land and improvement Comparables	