

**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:**

***I.G.F. Investments 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: 200349637**

**LOCATION ADDRESS: 5350 72<sup>nd</sup> Avenue SE**

**HEARING NUMBER: 61117**

**ASSESSMENT: \$5,950,000**

This complaint was heard on 31<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:**

The Complainant reported that due to an error, no submission had been transmitted and submitted to the City. The Board reviewed the matter and determined the Complainant was in non compliance with Section 8 of *Matters Relating to Assessment Complaints Regulation* (MRAC). Further to Section 9(3) of MRAC the Board ruled it could not proceed further with the hearing.

**Property Description:** Subject property is located in the Great Plains industrial area and contains 3.6 acres. A single Tenant warehouse, constructed in 2004 is located on the property and contains 36,812 square feet. Site coverage is 20.52% while 24% of the building is finished. The property is assessed at \$161.00 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

**Complainant's Requested Value:** \$5,070,000.00

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

Complainant's position: No presentation made.

Respondent's Position: No presentation made.

**Board's Decision:** Upon reviewing the preliminary matter as outlined above no hearing was conducted due to non-compliance with Section 8 of MRAC (Disclosure of Information).

The Assessment is confirmed at \$5,950,000

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*

<i>Decision No.</i>		<i>Roll No.</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	Warehouse (Single tenant)	Sales Approach	Non Compliance Section 8 of MRAC	No disclosure by Complainant