

**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:

***Dallas Development Corporation Inc. (as represented by Altus Group Limited),
COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***L Patrick, PRESIDING OFFICER
I. Fraser, MEMBER
D. Cochrane, 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 2012 Assessment Roll as follows:

ROLL NUMBER:	124187501
LOCATION ADDRESS:	9815 Horton Road SW
FILE NUMBER:	68305
ASSESSMENT:	\$2,420,000

This complaint was heard on the 22nd day of October, 2012 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 4.

Appeared on behalf of the Complainant:

- W. Robinson and R. Worthington

Appeared on behalf of the Respondent:

- G. Bell

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

- [1] There were no jurisdictional or procedural matters raised during the hearing.

Property Description:

[2] The subject is a single tenant industrial warehouse located in the Haysboro district of SW Calgary. The site contains 1.74 acres of land and the building is 17,125 square feet resulting in a site coverage of 22.55%. The land use designation is Industrial-General and the region is Central. The assessment rate is \$141.73 per square foot.

Issues:

- [3] Does the assessed value exceed the market value of the subject.

Complainant's Requested Value: \$1.910,000

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

[4] Complainant's Position. The Complainant did not present any sales comparables instead electing to submit 4 equity comparables of properties located on Horton Road with addresses ranging from 9212 to 9805, the latter being adjacent to the subject. The assessment values of the comparables range from \$101 to \$119 per square foot with a median value of \$112 per square foot. The site coverages range from 21.13% to 40.31% thus bracketing the subject site coverage of 22.55%. The age range of the comparables is 1968 to 1978 thus bracketing the subject age of 1972. The size of the comparables range from 17,070 to 34,358 square feet also bracketing the subject at 17,125 square feet. The Complainant contends that by virtue of the ***Bramalea*** decision, it is acceptable to seek an adjustment of an assessment

based upon equity alone in the absence of any market data comparables. The basis for this contention is that the assessment values in the array of equity comparables are all derived by the assessor from the market in the course of conducting the mass appraisal process. The Complainant also took issue with the locations of the Respondent's sales and equity comparables with the exception of the Horton Road equity comparable.


[5] Respondent's Position. The Respondent presented 5 sales comparables and 4 equity comparables in support of the assessment. The Respondent noted that it is withdrawing one sales comparable being the Fisher Road sale because of a zoning difference. The remaining sales comparables although not in close proximity to the subject are selected because of a lack of sales in the Central region of similar properties. The sales range, in time adjusted sales prices, from \$147.33 to \$179.71 per square foot and exhibit a tight range of site coverage from 15.37% to 29.19% comparable to the subject at 22.55%. The equity comparables are all located in the Central region and one in particular is located on Horton Road in very close proximity to the subject with similarities of site coverage, building area, age and is assessed at \$156.71 per square foot

Board's Decision:

[6] The Assessment is confirmed.

Reasons. The Board finds that the lack of market evidence on the part of the Complainant is outweighed by the production of market evidence by the Respondent even though that evidence deserves less weight because of the location of the sales properties. It is acceptable where no sales have occurred in close proximity to the subject to select sales further from the subject. This evidence outweighs the lack of such evidence from the Complainant. In this case the Board is being asked to rely on the Complainant's equity evidence and to reject both the sales and equity evidence of the Respondent. The Board notes that Horton Road equity comparable appearing in the Respondent's submission has an influence on the comparables of the Complainant such that less weight can be put upon them as being the best evidence available. Without market evidence from the Complainant to counter that of the Respondent the Board confirms the assessment.

DATED AT THE CITY OF CALGARY THIS 13 DAY OF November 2012.


L. Patrick
Presiding Officer

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

NO.	ITEM
1. C1	Complainant Disclosure
2. R2	Respondent Disclosure
3.C2	Complainant Rebuttal

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.*