

**CALGARY
COMPOSITE ASSESSMENT REVIEW BOARD (CARB)
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:

***Jacob Holdings Ltd. (as represented by Assessment Advisory Group Inc.),
COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***P. Irwin, PRESIDING OFFICER
S. Rourke, MEMBER
P. Pask, MEMBER***

This is a complaint to the Calgary Assessment Review Board in respect of property assessments prepared by the Assessor of The City of Calgary and entered in the 2011 Assessment Roll as follows:

ROLL NUMBER	LOCATION ADDRESS	HEARING NUMBER	ASSESSMENT
116502402	3 4063 74 AV SE	64791	\$536,000
116502303	2 4063 74 AV SE	64792	\$597,500

Property Description:

The subject properties are two bays in a multi-bay industrial condominium project located in the Foothills Industrial Park in SE Calgary. Unit #3 has a total main area of 2,971 square feet (sf) consisting of office (654 sf) and warehouse (2,317 sf). Unit #2 has a total main area of 3,015 sf (ground office, 691 sf, ground warehouse of 2,324 sf, and mezzanine of 580 sf). Year of Construction was 1979. The 2011 assessments were prepared by using a sales comparison valuation approach.

This complaint was heard on September 23rd, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 4.

Appearing on behalf of the Complainant:

Troy Howell *Assessment Advisory Group*

Appearing on behalf of the Respondent:

Ian Baigent *Assessor, City of Calgary*

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

There were no Procedural or Jurisdictional matters brought forward.

Issues:

Are the assessments on the subject properties too high?

The Complainant described the subject properties: their attributes, location, etc. and submitted that the units were over-assessed, based on equity comparisons. He stated that he searched for sales comparisons, but was unable to find anything close. He presented a valuation table (p. 17 of disclosure package, C-1) showing two other condo units (#14 & #11) in the same building, with assessments of \$137/ sf and \$127/ sf respectively, and the average of those two (\$132/ sf) is the requested value for the subject properties. The figures in the valuation table were taken from the City's Assessment Summary Reports (ASRs).

Complainant's Requested Value: \$132/ sf

The Respondent presented 7 pages of 2011 Industrial Condominium Assessment Explanation Supplements (AESs): 2 for the subject properties, 3 for other units in the same building, and 2 for units in a nearby building. He also presented a valuation table that showed the assessment for one of the subject properties (unit #2) at \$198 and 5 comparables in a range of \$180/ sf to \$249/sf.

The Respondent noted that the Complainant's values were from web pages from the City's website and were different from those on the AESs. He submitted that reliance should not be placed on ASRs and that there was a disclaimer in the website terms of use, although those terms were not before the Board in this hearing.

The Complainant noted that the Respondent's AES's also had a disclaimer: "... the City ... does not warrant or guarantee the completeness and accuracy of the information ...".

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

The Board finds that the Respondent's equity comparables support the assessments of the subject properties. The Board finds that the Complainant's evidence was – regrettably – based on incorrect City of Calgary website information, but is unable to alter the 2011 assessments of the subject properties.

Board's Decision:

ROLL NUMBER	ADDRESS	CONFIRMED 2011 ASSESSMENT
116502402	3 4063 74 AV SE	\$536,000
116502303	2 4063 74 AV SE	\$597,500

DATED AT THE CITY OF CALGARY THIS 19 DAY OF October 2011.


P. Irwin, Presiding Officer

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

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