

## **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:**

***T & T Geier Enterprises Inc., (as represented by Assessment Advisory Group Inc.),***  
**COMPLAINANT**

**and**

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

**before:**

***R. Fegan, PRESIDING OFFICER***  
***K. Farn, BOARD MEMBER***  
***D. Pollard, BOARD 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 2013 Assessment Roll as follows:

<b>ROLL NUMBER:</b>	<b>101002103</b>
<b>LOCATION ADDRESS:</b>	<b>5703 6 ST SE</b>
<b>FILE NUMBER:</b>	<b>71090</b>
<b>ASSESSMENT:</b>	<b>\$1,330,000</b>

This complaint was heard on the 21<sup>st</sup> day of August, 2013 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- D. Bowman (Assessment Advisory Group Inc.)

Appeared on behalf of the Respondent:

- J. Tran (City of Calgary)

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

- [1] No procedural or jurisdictional matters were raised.

**Property Description:**

- [2] The subject property is a single tenant industrial warehouse of 6,000 square feet, built in 1960. The site area is .56 acres and the land use designation is industrial/commercial (I-C). The subject property is assessed at \$222.24 per square foot.

**Issues:**

- [3] The assessment of the subject property exceeds the July 01, 2012 market value of the subject property.

- [4] The assessment of the subject property is not equitable.

**Requested Value: \$1,150,000.**

**Board's Decision: The complaint is denied and the assessment is confirmed.**

**Position of the Parties**

**Complainant's Position:**

- [5] The Complainant presented assessment and sales information for three comparable properties. The Complainant acknowledged that one of the three comparable properties was significantly newer than the subject property and requested that the Board revise the assessment of the subject property to the average of the remaining two sales. (\$192.00 per square foot)

**Respondent's Position:**

[6] The Respondent drew the Board's attention to exhibit C-1, page 21, which indicated that this property (5728 1<sup>st</sup> ST SW) was subject to "Environmental Concerns".

[7] The Respondent presented a sales chart with three properties which sold for a median time adjusted sale price of \$241.38.


[8] The Respondent argued that the comparable sales used by the Respondent were more similar to the subject property than those comparables used by the Complainant.

**Board's Reasons for Decision:**

[9] The Board found that a property which was subject to "Environmental Concerns" was not similar to the subject property.

[10] The Board found that the two remaining sales used by the Complainant supported the assessed value of the subject. For this reason the Board found no reason to revise the assessment.

DATED AT THE CITY OF CALGARY THIS 13<sup>th</sup> DAY OF September 2013.



R. Fegan  
Presiding Officer

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

<b>NO.</b>	<b>ITEM</b>
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.*

**CARB Identifier Codes**

<b>Decision No.</b>		<b>Roll No.</b>		
<b><u>Complaint Type</u></b>	<b><u>Property Type</u></b>	<b><u>Property Sub-Type</u></b>	<b><u>Issue</u></b>	<b><u>Sub-Issue</u></b>
CARB	Industrial	Warehouse	Market Value	Equity

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