

## **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:

***Shawco Holdings B. & C. Ltd (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>101014900</b>
<b>LOCATION ADDRESS:</b>	<b>5938 Centre ST SE</b>
<b>FILE NUMBER:</b>	<b>71940</b>
<b>ASSESSMENT:</b>	<b>\$2,360,000</b>

This complaint was heard on the 20<sup>th</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)

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 built in 1971 with an area of 12,986 square feet. The site area is .98 acres. The land use designation is Industrial Commercial (I-C).

**Issues:**

- [3] The subject property assessment exceeds market value.
- [4] The subject property assessment is not equitable.

**Requested Value: \$1,930,000.**

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

**Position of the Parties**

**Complainant's Position:**

[5] The Complainant provided four property sales which he deemed to be similar to the subject property. The sale price per square foot of these four properties ranged from \$137.36 to \$200.69. The subject property is assessed at \$181.81 per square foot (R-1 page7).

**Respondent's Position:**

[6] The Respondent provided three property sales which he deemed to be similar to the subject property. The sale price per square foot of these three properties ranged from \$178.86 to \$241.38.

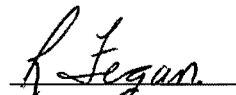
**Board's Reasons for Decision:**

[7] The Board found that the comparable sales used by both parties had sufficient differences between the sold properties and the subject property to make an accurate comparison impossible. The sales provided by the Complainant were zoned Industrial General (I-G) with the exception of 5537 1A ST SW which the land use by-law had identified as Industrial Redevelopment (I-R). The Respondent had not provided the sale of any properties with a land use designation of I-C (Industrial Commercial).

[7] The Board was not prepared to rely on a sales analysis that did not include sold properties with the same land use designation as the subject property.

[8] In summary the Board found that there was insufficient evidence to warrant a change to the assessed value of the subject property on the basis either of market value or equity.

**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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