



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:

JULIE BERDIN and MONICA BERDIN
(as represented by Altus Group Ltd.)

Complainant

and

THE CITY OF CALGARY

Respondent

before:

T. Shandro, PRESIDING OFFICER
J. Kerrison, BOARD MEMBER
D. Morice, 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:

ROLL NUMBER:	116027806
LOCATION ADDRESS:	3916 – 70 Avenue SE, Calgary, Alberta
FILE NUMBER:	72793
ASSESSMENT:	\$6,170,000

This complaint was heard on October 15, 2013, 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:

- M. Robinson, Agent, Altus Group Limited

Appeared on behalf of the Respondent:

- J. Greer, Assessor, The City of Calgary

Procedural or Jurisdictional Matters

- [1] There were no procedural or jurisdictional matters arising.

Property Description

[2] The subject property is a single-tenant industrial warehouse, located in Foothills Industrial, constructed in 1980. The assessed area of the building is 56,176 square feet ("SF"), and an out building is also assessed at 7,952 SF.

[3] The subject property was assessed using sales comparisons.

Issues

[4] The Board identified the issue as follows:

1. Were the correct sales comparisons used to determine the price per SF of the subject property?

Complainant's Requested Value

[5] In the Complaint Form, the Complainant requested a reduced assessment of \$4,390,000. At the hearing the Complainant amended the requested value to \$5,440,000.

Board's Decision

[6] The Board amends the assessment of the subject property to \$5,440,000.

Complainant's Position

[7] The Complainant provided three sales comparisons which were single-tenant industrial warehouses in Foothills Industrial:

- (a) 2115 – 27 Avenue NE, constructed in 1980, and had a time-adjusted sale price ("TASP") per SF of \$90/SF;

(b) 700 – 33 Street NE, which was constructed in 1976 and had a TASP/SF of \$108/SF; and

(c) 5049 – 74 Avenue SE, which was constructed in 1982 and had a TASP/SF of \$97/SF.

[8] The Complainant calculated the median of the three comparisons to be \$97/SF and submitted the subject property should be assessed using that amount.

Respondent's Position

[9] The Respondent provided four comparisons, including one of the properties identified by the Complainant, 5049 – 74 Avenue SE.

[10] The other three comparisons submitted by the Respondent were:

(a) 4410 – 46 Avenue SE;

(b) 3131 – 57 Avenue SE; and

(c) 6061 – 90 Avenue SE.

[11] The first of these three additional comparisons constructed in 1999, outside Foothills Industrial and had a larger site coverage of 49.24%. The third of these additional comparisons was constructed in 2004 and also outside Foothills Industrial.

[12] The second of the additional comparisons was inside Foothills Industrial and constructed in 1981. It had a TASP/SF of \$78.22/SF.

Reasons for Decision

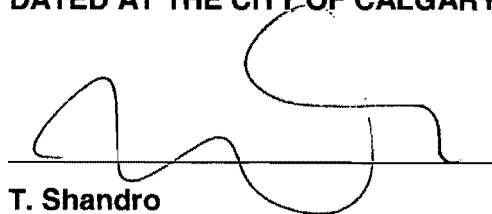
[13] The Board determined that two of the comparisons of the Complainant were in the NE and distinguishable from the subject property. The Board further distinguished the two comparables provided by the Respondent which were outside Foothills Industrial.

[14] That left the Board with 5049 – 74 Avenue SE and 3131 – 57 Avenue SE, which were calculated to have TASP/SF of \$97.30/SF and \$78.22/SF.

[15] On this basis, the information provided to the Board indicates that the price per SF used to assess the subject property was inequitable. Instead, the amount requested by the Complainant, \$97/SF, appears to be fair and equitable.

[16] For these reasons, the Board amends the assessment value to \$5,440,000.

DATED AT THE CITY OF CALGARY THIS 25 DAY OF October 2013.



T. Shandro

Presiding Officer

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

NO.	ITEM
1. C-1	Complainant Disclosure
2. R-1	Respondent Disclosure
3. C-2	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.*

For Administrative Purposes Only

Property Type	Property Sub-Type	Issue	Sub-Issue
Warehouse	Single-tenant	Sales	Comparables