

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:

Northland Enterprises Inc. (as represented by Altus Group.)
COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

W. Krynski, PRESIDING OFFICER
D. Morice, BOARD MEMBER
T. Livermore, 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:	543060701
LOCATION ADDRESS:	8459 23 AVENUE, NE
FILE NUMBER:	72922
ASSESSMENT:	\$2,900,000

This complaint was heard on 8th day of July, 2013 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- *M. Robinson*

Appeared on behalf of the Respondent:

- *K. Cody*
- *M. Hartmann*

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

- [1] The parties had no objections to the panel representing the Board as constituted to hear the matter. No jurisdictional or procedural matters were raised at the outset of the Hearing, and the Board proceeded to hear the merits of the complaint.

Property Description:

- [2] The subject property contains two single tenant warehouses located at 8459 23 Ave. NE. The buildings have assessed areas of 8,880 square feet (sf) and 3,200 sf, and are situated on a 1.68 acre parcel, providing a site coverage of 17%. The years of construction are 1995 and 1996.

Issues:

- [3] The assessment of the Subject Property is in excess of its market value.

Complainant's Requested Value: \$ 2,310,000

Board's Decision

- [4] Assessment revised by mutual consent, to \$2,470,000

Legislative Authority, Requirements and Consideration

- [5] The Calgary Composite Assessment Review Board takes authority from the Municipal Government Act and associated Government of Alberta Legislation and Regulations.

Position of the Parties**Complainant's Position:**

- [6] The Complaint comes forward on the grounds that the assessment of the subject property is in excess of its market value. The aggregate assessment per square foot applied to the subject property does not reflect market value for assessment purposes when applying the direct sales comparison approach.

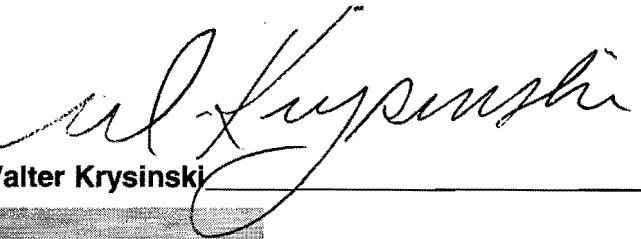
Respondent's Position:

- [7] The Respondent takes the position that the subject property is correctly assessed, and that sales similar to the subject will be presented in support of the current assessment.

Board's Reasons for Decision:

- [8] Partially into the Hearing, the question arose as to whether the subject property was actually receiving the multi-building adjustment that was purported to be included in the calculation of the assessment. Upon confirmation from the Assessor that the adjustment was not reflected in the assessment, the City made the recommendation to reduce the assessment to \$2,470,000, thus reflecting the adjustment. The recommended assessment was agreeable to the Complainant, and the Board sets the subject assessment at \$2,470,000.

DATED AT THE CITY OF CALGARY THIS 14 DAY OF August 2013.



Walter Krynski

Presiding Officer

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

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

FOR ADMINISTRATIVE USE

Subject	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Industrial	Single tenant warehouse	Market value	Multi-building adjustment