

**ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS****CARB - 0203-0009B/2012**

**IN THE MATTER OF A COMPLAINT** filed with the City of Lethbridge Composite Assessment Review Board (CARB) pursuant to Part 11 of the *Municipal Government Act* being Chapter M-26 of the Revised Statutes of Alberta 2000 (Act).

**BETWEEN:**

Brian Roelofs – Mo-Tires Ltd - Complainant

- a n d -

City of Lethbridge - Respondent

**BEFORE:**

Members:

M. Vercillo, Presiding Officer

K. Perry, Member

B. Boora, Member

A hearing was reconvened on Monday, July 30, 2012 in the City of Lethbridge in the Province of Alberta from the June 20, 2012 hearing, involving CARB decision # CARB - 0203-0009/2012. This hearing is to consider complaints about the assessments of the following property tax roll numbers:

Roll No./ Property Identifier	Assessed Value	Owner
4-2-050-2830-0001 2830 5 Avenue N	\$720,000	Mo-Tires Ltd
4-1-280-0423-0001 423 28 Street N	\$139,900	Mo-Tires Ltd

Appeared on behalf of the Complainant:

- Brian Roelofs – Mo-Tires Ltd
- Stephan Mogdan – Stringham Denecky Law Office

Appeared on behalf of the Respondent:

- Verle Blazek, Assessor, City of Lethbridge

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### **PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT**

The subject properties are described as follows:

1. 2830 5 Avenue N: a rectangular shaped lot containing one building built in 1974 that is approximately 14,610 square feet (SF) in size. The building is situated on an assessable land area of approximately 43,519 SF, and
2. 423 28 Street N: a 0.66 acre rectangular shaped vacant land property located and abutting the south boundary of the 2830 5 Avenue N property.

The subject properties are assessed as follows:

1. 2830 5 Avenue N: using the Income Approach to value, an assigned lease rate of \$4.50 per SF for the main floor space. With consideration given to vacancy allowance and other expenses, the resulting net operating income is capitalized at 8.00% to achieve the assessed value.
2. 423 28 Street N: using the Direct Sales Comparison Approach to value. Industrial vacant lands in the City of Lethbridge are stratified according to size. Properties that range in size from 0.50 acres to 0.99 acres are assessed at a rate of \$212,000 per acre. This property is assessed accordingly.

### **PART B: PROCEDURAL or JURISDICTIONAL MATTERS**

The CARB derives its authority to make this decision under Part 11 of the Act. No further jurisdictional or procedural issues were raised during the course of the hearing other than the preliminary issue raised in the June 20, 2012 hearing, as outlined in CARB decision # CARB - 0203-0009/2012, as outlined below.

### **PART C: ISSUES**

The CARB considered the complaint form together with the representations and materials presented by the parties. There were a few matters or issues raised on the complaint form, however, as of the date of this hearing, only the preliminary issue raised in the June 20, 2012 hearing as outlined in CARB decision # CARB - 0203-0009/2012 remained in dispute:

**ISSUE 1:** The assessor erred in assessing 2830 5 Avenue N separately from the neighboring 423 28 Street N property as they are both under a single title and requests that the assessments be combined accordingly.

**The Complainant** offered no further evidence other than what was stated in the June 20, 2012 hearing as outlined in CARB decision # CARB - 0203-0009/2012.

**The Respondent** stated that upon reviewing the matter as directed from the CARB decision # CARB - 0203-0009/2012, the 2830 5 Avenue N property did not have the enough land space



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given the size of the building, as required under the zoning bylaw. Therefore, he is in agreement with the Complainant to combine the assessments of 2830 5 Avenue N and 423 28 Street N. The combined assessment would be equal to the current 2830 5 Avenue N at \$720,000.

**Decision: Issue 1**

Hearing that the Complainant is in agreement with the Respondents offer, **The CARB** finds that both the Complainant and the Respondent mutually agree to the revised assessment combining the assessments of both properties at a value totaling \$720,000.

**PART D: FINAL DISPOSITION OF COMPLAINT**

The complaint is allowed and the assessments are set as follows.

Roll No./Property Identifier	Value as set by the CARB	Owner
4-2-050-2830-0001 2830 5 Avenue N	\$580,100	Mo-Tires Ltd Brian Roelofs
4-1-280-0423-0001 423 28 Street N	\$139,900	Mo-Tires Ltd Brian Roelofs

It is so ordered.

Dated at the City of Lethbridge in the Province of Alberta, this 20<sup>th</sup> day of August, 2012.

Mike Vercillo, Presiding Officer

**CARB - 0203-0009B/2012 Roll #4-2-050-2830-0001 and Roll #4-1-280-0423-0001  
(For MGB Office Only)**

Subject	Type	Sub-type	Issue	Sub-issue
CARB	Warehouse	Plant	Development Land	Zoning