

**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(4).

**between:**

***Assessment Advisory Group, COMPLAINANT***

**and**

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

**before:**

***J. Gilmour, PRESIDING OFFICER  
D. Morice, MEMBER  
K Farn, MEMBER***

This is a complaint to the Calgary Assessment Review Board in respect of Property assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

**ROLL NUMBER: 119014504**

**LOCATION ADDRESS: 9112 40 Street SE**

**HEARING NUMBER: 58589**

**ASSESSMENT: \$6,510,000**

This complaint was heard on 21st day of June, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 6.

Appeared on behalf of the Complainant:

- Y. Tao / T. Howell

Appeared on behalf of the Respondent:

- I. McDermott

**Property Description:**

This warehouse was built in 1980 consisting of a rentable building area of 49,137 sq ft, a site area of 4.12 acres and a site coverage of 21 per cent. The rate per sq ft is calculated at \$132. The property is located in the South Foothills area.

**Issues:**

Should adjustments be made for the various factors identified by the Complaint between the comparables in the Foothills? In addition, should the lack of some services in the subject area be considered in the determination of the value of the assessment?

**Background Information for Board's Decision:**

**Complainant's position**

The complainant made adjustments to these comparables in the Foothills area of a negative 10 per cent and negative 20 per cent for the last comparable. The average of the three comparables amounts to \$77 versus \$130 per square foot for the current assessment.

**Respondent's position**

The Respondent argued that his six sales comparables support the assessment, particularly the properties at 6213 29 St. SE with a time adjusted sale price per square foot of \$129 and the comparable at 8515 48 St. SE with a time adjusted sale price per sq foot of \$116.

The Respondent argued that servicing notices to undertake local improvements were completed by 2006 and that notices specifically state that "no land is exempt from a local improvement".

**Board's Decision in Respect of Each Matter or Issue:**

The Board relied on the two sales comparables of the City of \$129 sq ft and \$116 sq ft. The Board agreed with the Complainant to make a negative adjustment of 10 per cent for the \$129 sq ft of the comparable at 6213 29 St. SE. The Board concurs with the Complainant that the comparable noted properties need to be adjusted to ensure equity with the subject. Accordingly, in order to preserve the tax payer's right to equity with similar properties, the subject property assessment is lowered to \$5,820,000.

**Board's Decision:**

The assessment is reduced to \$5,820,000.

DATED AT THE CITY OF CALGARY THIS 22<sup>nd</sup> DAY OF July 2010.

  
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J. Gilmour  
Presiding Officer

JG/mh

*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.*