

**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:

590140 Alberta Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***R. Irwin, Presiding Officer
D. Steele, MEMBER
E. Reuther, MEMBER***

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

ROLL NUMBER: 200660819

LOCATION ADDRESS: 7007 – 84 Street S.E.

FILE NUMBER: 57132

ASSESSMENT: \$ 43,040,000

This complaint was heard on the 29th day of June, 2010 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:

- *C. Simonelli*
- *M. Simonelli*

Appeared on behalf of the Respondent:

- *J. Lepine, Assessor City of Calgary*

Preliminary Matters:

None. The merit hearing proceeded.

Property Description:

The subject is a 70.38 acre site with 8 "IWS" (Industrial warehouse single tenant). The property is located at 7007 – 84 Street S.E. Calgary, AB and is assessed at \$43,040,000.

Issues:

1. Market Value
2. Access

Complainant's Requested Value:

\$36,590,000

Board Findings:

1. Market value:

The evidence offered by the Complainant included copies of the City of Calgary assessment summaries for different sized properties with various uses in a number of communities.

The Complainant did not provide any sales comparables to support the position that the property was not assessed at the current market value.

2. Access:

The Complainant stated the development of the transportation corridor would reduce accessibility. The Respondent referred to an aerial map (page 10 of the City's brief) that showed numerous access ways on and off of 84 Street S.E.

3. Services:

The complainant commented that the property was only partially serviced and therefore should be assessed lower. The City of Calgary replied that a 25% reduction was applied due to partial servicing.

The Board finds that there was insufficient evidence to support a reduction in the

assessment and that the assessment was not shown to be in error.

Board's Decision:

The assessment is confirmed at \$43,040,000.

DATED AT THE CITY OF CALGARY THIS 29th DAY OF JULY 2010.



R. Irwin
Presiding Officer

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.*