

**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:**

***1400688 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 Property assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

**ROLL NUMBER: 201147865**

**LOCATION ADDRESS: 9550 114 AVE SE**

**HEARING NUMBER: 57173**

**ASSESSMENT: \$ 2,650,000**

This complaint was heard on the 29<sup>th</sup> 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:

- *D. Savin*

Appeared on behalf of the Respondent:

- *J. Lepine*                      *Assessor, City of Calgary*

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

No preliminary issues. The merit hearing proceeded.

**Property Description:**

The subject is a 14,532 square ft industrial warehouse located on a 4.83 acre site. The parcel is zoned S-FUD.

**Issues:**

- 1) Market value assessment is incorrect
- 2) Assessment is too high based on replacement, cap rate and comparables.

**Complainant's Requested Value:**

\$ 1,700,000

**Board Findings in Respect to Each Issue:**

The Complainant did not lead evidence with respect to issue 2, therefore only issue 1 was considered.

Issue 1)

The Board notes that the Complainant's evidence included copies of the City of Calgary Assessment Summary Reports. These reports included different property sites and property types in various Southeast Calgary communities. There were also third party year end reports for 2008 and 2009 that summarized market activity for that year.

There were no comparable sales provided.

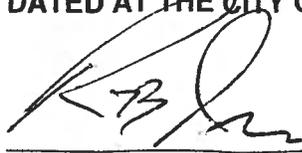
The onus of proof falls upon the Complainant.

The assessment was not shown to be in error.

**Board's Decision:**

The assessment is confirmed at \$2,650,000.

DATED AT THE CITY OF CALGARY THIS 20<sup>th</sup> DAY OF JULY 2010.



**R. Irwin**  
Presiding Officer

RI/mc

*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.*