

**CALGARY
ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

In the matter of a complaint filed with the Calgary Assessment Review Board pursuant to Part 11 of the *Municipal Government Act*, Chapter M-26, Section 460(4) of the Revised Statutes of Alberta 2000 (Act)

between:

Assessment MV Advisors Inc O/a Assessment Advisory Group, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***Board Chair, L. LOVEN
Board Member 1, P. PASK
Board Member 2, K. COLLIDGE***

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

ROLL NUMBER: 118003664

LOCATION ADDRESS: 6215 90 AV SE

HEARING NUMBER: 58489

ASSESSMENT: \$2,320,000

This complaint was heard on 14^h day of July, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom #2.

Appeared on behalf of the Complainant:

- *Troy Howell – Representing Assessment Advisory Group,
As agents for Chief Construction Ltd.*

Appeared on behalf of the Respondent:

- *Jason Lepine – Representing the City of Calgary*

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

The Board derives its authority to make this decision under Part 11 of the Act. No specific jurisdictional or procedural matters were raised during the outset of the hearing, and the Board proceeded to hear the merits of the complaint, as outlined below.

Property Description:

The 4.22 acre property under complaint consists a 1,360 office trailer square foot installed on the property in 2008. The properties are within the Foothills Industrial Park located in southeast Calgary.

Issues:

The Complainant raised the following matters in section 4 of the complaint form: assessment amount.

The Complainant in section 5 of the Complaint form requested an assessed value of \$1,477,000, and provided reasons as follows:

Assessed value is incorrect:

1. The assessed value is not reflective of the property's market value and ,
2. The assessed value is inequitable with comparable property assessments..

As of the date of this hearing the above issues remained in dispute.

The Complainant submitted no evidence for consideration by the Board.

The Board then considered the evidence of the Respondent regarding the following items:

- (a) The property is a 4 acre parcel with a 1,360 square foot office trailer;
- (b) The office trailer is fully serviced;
- (c) The office trailer should be assessed at \$10 per square foot not at \$253 per square foot;
- (d) The assessment should be \$2,029,600 (truncated to \$2,020,000), comprising of \$2,016,000 for the land and \$13,600 for the office trailer;
- (e) The subject property is assessed in accordance with the standard formula for land in the SE at \$1,050,000 for the first acre and \$300,000 for the remaining 3.22 acres

Complainant's Requested Value: \$ 1,477,000

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

In view of the above considerations, the Board finds as follows:

1. The Respondent confirms that the office trailer should be assessed at \$10 per square foot;
2. The Board was not provided with any further evidence or argument to warrant any further reductions requested;
3. The Board was provided with sufficient evidence and argument from the Respondent to support a reduction of the assessed value to \$2,020,000;
4. The valuation method applied in this instance Sales Comparison Approach. The use of this approach to value is contextually allowed in the legislation. The Respondent advanced an argument to support the contention that an error had been made in the application of the Sales Comparison Approach in preparing this assessment.

Board's Decision:

The assessment is reduced to: \$2,020,000

DATED AT THE CITY OF CALGARY THIS 28th DAY OF JULY 2010.



L.R. LOVEN
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.*