

**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:

J T Tax Consulting Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

C. Griffin, PRESIDING OFFICER

K. Kelly, MEMBER

A. Zindler, 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:	119010601 & 120021902
LOCATION ADDRESS:	8615 – 44 Str. SE & 9699 Shepard Rd. SE respectively
HEARING NUMBER:	57858 & 57860
ASSESSMENT:	\$3,500,000 & \$7,090,000 respectively

This complaint was heard on 11th day of August, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- J. T. Tax Consulting (Joe Thibault)
- R. Beaupre, AACI

Appeared on behalf of the Respondent:

- Ian McDermott

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

At the outset of the Hearing two of the panel members (Griffin & Zindler) made note of the fact that they were personally familiar with the representatives of the Complainant; however, the Respondent had no objection to the Hearing proceeding as no bias was believed to exist by any of the parties or the panel members.

Property Description:

The subject properties are both industrial warehouse style buildings. The property located at 8615 – 44 Street SE (Roll # 119010601) has 33,057 Sq. Ft. of rentable space and it contains 28% office finish. It was built in 1979 and it sits on a 4.75 acre site. It is classified as a single tenant property. The property located at 9699 Sheppard Road SE (Roll # 120021902) has 53,257 Sq. Ft. of rentable space and it has 10% office finish. It was built in 1978 and it is also classified as being a single tenant occupied building. This building sits on an 8.69 acre parcel of land.

Issues:

1. The assessed values of the properties have increased significantly over the past year and this is not indicative of the market conditions.
2. The subject properties would have a lower assessed value if they had been assessed using the Cost Approach to Value as opposed to the Income Approach to Value.

Complainant's Requested Value:

\$3,110,000 (roll # 119010601) & \$5,900,000 (roll # 120021902)

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

With regard to the First Issue the assessment of the subject properties is prepared annually and the fact that the assessed value(s) have increased over the previous year is not a valid basis for Complaint. This argument fails.

With regard to the Second Issue the method that the Assessor has chosen to derive the assessed value(s) for the subject is not a valid basis for a Complaint. The Composite Assessment Review Board (CARB) is concerned with the fairness, accuracy and equity of the assessed value(s) in comparison to the assessments of similar properties within the same municipality. The Complainant introduced no evidence to indicate to the CARB what the resulting assessed value (s) would be if the properties had been assessed through application of the Cost Approach to Value. This argument fails.

Board's Decision:

Upon review of the Complainants evidence and having heard their argument, the Respondent was reluctant to submit evidence and requested the CARB to make a ruling with regard to ONUS and BURDEN of PROOF and whether or not the Complainant had met same. While the Complainant's evidence was somewhat scant, the CARB determined that ONUS had been met; however, the CARB agreed with the Respondent that the Complainant had not met the

BURDEN of PROOF requirement as they presented no property specific analysis to prove their case, but were instead relying on being able to rebut the evidence of the Respondent.

The assessments are confirmed at: \$3,500,000 (roll #119010601) & \$7,090,000 (roll #120021902)

DATED AT THE CITY OF CALGARY THIS 26 DAY OF August 2010.


C. Griffin
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.*