

**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:**

***Colliers International Realty Advisors, COMPLAINANT***

**and**

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

**before:**

***Myron Chillbeck, Presiding Officer  
Robert Kodak, Member  
Richard Glen, 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: 097005409**

**LOCATION ADDRESS: 4451 – 61 AV SE**

**LEGAL DESCRIPTION: Plan 7410843, Block 6, lot 5**

**HEARING NUMBER: 57558**

**ASSESSMENT (2010): \$3,850,000**

This complaint was heard by the Composite Assessment Review Board on 11th day of August, 2010 in Boardroom 4 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta.

Appeared on behalf of the Complainant:

- *Michael Uhryn*

Appeared on behalf of the Respondent:

- *Aram Motadi*

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

There were no objections to the composition of the Board.

Complaint advised the Board that the disclosure of evidence was not received from the Respondent for this complaint and that the circumstances are identical to those for file numbers 57551 and 57577 that were heard yesterday, August 10. After yesterday's hearing, the Complainant requested and received a copy of the Respondent's evidence and advised the Board that he was prepared to proceed with hearing the merits of the subject complaint.

**Property Description:**

The subject property is an industrial warehouse, constructed in 1978, located in the Foothills district in south east Calgary. The building footprint and rentable area is 43,020 square feet situated on a parcel of land with 2.67 acres or 116,305 square feet. Parcel coverage is 37% and office finish is 16%

The property assessment is determined using the sales comparison method and is assessed at \$3,850,000 that equates at \$89.53 per square foot of building area.

The Complainant requests a reduction in the assessment to \$2,790,923 that equates at \$64.88 per square foot based on the capitalized income method less an allowance for roof replacement at \$650,000 for a final requested reduction to \$2,140,000.

**Issues:**

The ARB Complaint form identified a list of 16 reasons for complaint. However, at the outset of the hearing, the Complainant clarified there were only two reasons:

- 1) The capitalized income method produces a more accurate estimate of value.
- 2) The physical condition and attributes of the property has not been properly reflected in the subject's assessed value.

**Complainant's Requested Value:**

\$2,140,000 and revised at the hearing to \$3,350,000

**Board's Decision:**

The assessment is confirmed at \$3,850,000.

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

The subject property and the properties at 4215-61 Av (previous hearing, file #57554) and 4415-61 AV (subsequent hearing, file #57556) all have the same owner. The Complainant claims these properties are "operated essentially as one."

Both parties stated that the evidence and argument regarding the two above mentioned issues for this hearing are very similar to that presented at the hearing on files #57554 and #57556. They requested that their comments, questions and answers be carried forward to this hearing.

This decision will address the additional information presented by both parties and take into consideration the relevant evidence and argument from the hearing on files #57554 and #57556.

The Complainant revised his requested assessment to \$3,350,000 during the presentation of his summary to change the vacancy allowance from 25% to 5% in his capitalized income calculations. This revision includes a deduction for roof replacement at \$650,000.

The Board finds the additional information presented by both parties does not convince the Board to alter its decision made for hearing files #57554 and #57556 for the subject property.

**DATED AT THE CITY OF CALGARY THIS 10 DAY OF SEPTEMBER, 2010.**



**Myron Chilibeck  
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.*