

**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:**

***Altus Group Limited, COMPLAINANT***

**and**

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

**before:**

***F.W. Wesseling, PRESIDING OFFICER***

***K.Coolidge, MEMBER***

***R. Deschaine, 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: 054007208**

**LOCATION ADDRESS: 2710-5<sup>th</sup> Ave NE**

**HEARING NUMBER: 57725**

**ASSESSMENT: \$2,180,000**

This complaint was heard on the 30<sup>th</sup> day of August, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- *D. Chabot*

Appeared on behalf of the Respondent:

- *J. Lepine*

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

N/A

**Property Description:** The property is located in the Meridian industrial area. The parcel contains 2.5 acres and has a small industrial building of 2,400 square feet. The building was constructed in 1965. The assessment is based on the cost approach. The property is classified Industrial General (I-G) district in the City of Calgary Land Use Bylaw

**Issues:** Pursuant to Section 460 of the *Municipal Government Act* and Schedule 1 of Alberta Regulation 310/2009, *Assessment Complaints and Appeals Regulation*, the Complainant has identified the following issues for adjudication by the Board:

1. Is the assessed value reflective of the property's market value?

**Complainant's Requested Value:** \$1,220,000.00

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

**Complainant's position:** Prior to this assessment year this property was included with an adjacent property which was sold. The requested assessment is based on backing out the value of the adjacent sale property from the total sale price. No additional sale comparables or equity comparables were provided to the Board for consideration. An income calculation was outlined which supported a square footage price of \$95.91.

**Respondent's position:** The City briefly outlined the cost approach used to determine the assessment value for this property. In addition 4 sales comparables were presented. All the sales comparables were located in the North East. The city's position was that the recent sale of the adjacent property supports the assessment for 2010.

**Board's Decision:** Upon reviewing the verbal and written evidence provided by the parties, the Board considers that the Complainant failed to demonstrate that the assessment was inequitable. The Board confirms the assessment at \$ 2,180,000.00.

**Reasons:** The Board determined that the sales comparables presented by the Respondent as well as the recent sale of the adjacent property support the 2010 assessment.

DATED AT THE CITY OF CALGARY THIS 17 DAY OF September 2010.

  
F.W. Wesseling  
Presiding Officer

The Board was presented with the following submissions:

Complainant: C1 Evidence Submission of the Complainant to the Assessment Review Board prepared by Altus Group Limited.

Respondent: R1 Assessment Brief prepared by City of Calgary Assessment Business Unit.

*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.*