

**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 Ltd., COMPLAINANT***

**and**

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

**before:**

***Board Chair, J. Zezulka  
Board Member 1, E. Reuther  
Board Member 2, B. Jerchel***

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: 137042701**

**LOCATION ADDRESS: 12204 – 40 Street S.E.  
Calgary, Alberta**

**HEARING NUMBER: 59400**

**ASSESSMENT: \$4,080,000**

This complaint was heard on 11<sup>th</sup> day of August, 2010 at the office of the Assessment Review Board located on 3<sup>rd</sup> Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- *D. Mewha*

Appeared on behalf of the Respondent:

- *K. Gardiner*

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

Not Applicable

**Property Description:**

A multi tenant industrial premises, comprised of 2.27 acres of land, improved with an industrial warehouse having 26,720 square feet built in 2004. The location is the East Shepard Industrial Park.

**Issues:**

Issue 1: The subject property is inequitably assessed compared to similar and competing properties.

**Complainant's Requested Value:** \$3,500,320 ( \$131.00 per square foot.)

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

The Board notes that the overall assessment calculates to \$152.69 per square foot of gross building area, including land. Within the assessment, the City categorizes 0.87 acres as extra land.

**Issue 1**

The single issue in this instance is that of equity between the subject and similar properties. Neither party submitted any evidence relative to market transactions, nor did both confine their written and oral evidence to the issue of equity.

The Complainant presented seven comparables that reflect comparable assessments of \$121 to 1135 per square foot, for an average of \$129. All except two of the properties have greater net rentable areas than the subject. All have higher site coverage than the subject. Of the comparables submitted, two--at 2850-107 Avenue S.E. and 2807-17 Avenue S.E. – are considered by the board to have the most in common with the subject because of building size, age, and per cent of finished area. Site coverage for both is higher than the subject's. The reflected assessments are \$131 and \$134 per square foot. Adjusting for site coverage produces relative indicators of \$145 and \$142 respectively. These rates are 5.2% and 7.2% lower than the existing assessment.

The Respondent presented four equity comparables that reflect assessments of \$129 to \$165 per square foot. The average is \$139 per square foot. One of the comparables – at 2800 -107 Avenue S.E. – had site coverage of 13%, compared to 32% for the subject. Excluding this comparable from the sampling produced an average assessment of \$142 per square foot. After adjustments for site

coverage, the average assessment calculates to \$153 per square foot - equal to the existing assessment.

**Board's Decision:**

The Complainant did not, to the satisfaction of the Board, present sufficient evidence to convince the Board that the existing assessment was too high in relation to similar properties.

The assessment is confirmed at \$4,080,000.

DATED AT THE CITY OF CALGARY THIS 15 DAY OF September 2010.

  
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**J. Zezulka**  
**Presiding Officer**

CC: Owner

**List of Exhibits**

C-1; Evidence submission of the Complainant  
C-2; Altus Group Industrial Argument  
C-3; Altus Group 2010 Rebuttal Evidence  
R-1; City of Calgary Assessment Brief

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*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.*