

**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:**

***B. Horrocks, PRESIDING OFFICER***

***S. Rourke, MEMBER***

***R. Roy, MEMBER***

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

<b>ROLL NUMBER:</b>	<b>118008101</b>
<b>LOCATION ADDRESS:</b>	<b>9104 52 ST SE</b>
<b>HEARING NUMBER:</b>	<b>56440</b>
<b>ASSESSMENT:</b>	<b>\$13,570,000</b>

This complaint was heard on the 8th day of September , 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:

- Mr. J. Weber (Altus Group Ltd.)

Appeared on behalf of the Respondent:

- Mr. J Lepine

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

None. The merit hearing proceeded.

**Property Description:**

The subject property is an 8.89 acre site located in SECTION 23 in SE Calgary. The site contains a 124,800 sq. ft. multi tenant industrial warehouse resulting in a site coverage of 32.22%. The building was constructed in 2005 and contains a Rentable Building Area of 129,600 sq. ft.

**Issues:**

The "Assessment Review Board Complaint" form contained 8 Grounds for appeal. At the outset of the hearing the complainant advised the only outstanding issue was "the subject is not assessed equitably when compared to the assessment of similar properties.

**Complainant's Requested Value:** \$11,500,000.

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

**Issue – Equity**

The complainant submitted evidence package labelled C-1.

The complainant at page 74 provided 3 purported equity comparables with assessments per sq. ft. of \$90.50, \$91.86, and \$97.11 respectively, in support of his request for an assessment of \$90 / sq. ft.

The respondent submitted evidence package labelled R-1.

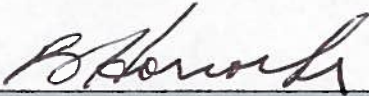
The respondent at page 28 provided 4 Industrial Sales Comparables. The comparables were the same as those used in Hearing # 56440 which resulted in a decision of \$95 / sq. ft. .for the value of the "building occupied" land.

The Board finds the sales comparables to be the best indicator of value resulting in an assessment of \$95 / sq. ft.

**Board's Decision:**

The 2010 assessment is reduced to \$12,310,000. (\$95 / sq. ft.)

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



**B. Horrocks**  
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.*