

**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:

COMPLAINANT, Canadian Valuation Group Ltd.

and

RESPONDENT, The City Of Calgary

before:

R. Irwin PRESIDING OFFICER

H. Ang, MEMBER

D Julien, 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: 124 189 408

LOCATION ADDRESS: 9212 Horton Road SW Calgary, Alberta

HEARING NUMBER: 57266

ASSESSMENT: \$4,010,000

This complaint was heard on 7 day of September, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- D. Sheridan, Linnell Taylor representing CVG Valuation Ltd.

Appeared on behalf of the Respondent:

- J. Sembrat, *Assessor City of Calgary*

Preliminary Matters:

None. The merit meeting proceeded

Property Description:

The subject is a 2.0 acre site with a land use designation of I-G (Industrial General). There are two buildings on the site (17,225 Sq. Ft. and 17,926 Sq. Ft) built in 1972 and 1976. The property is located at 9212 Horton Rd. SW and is assessed at \$4,010,000.

Issues:

Rate

Complainant's Requested Value:

The complaint form stated \$3,400,000 and was revised to \$3,680,000 in the evidence and at the hearing.

Board's Findings:

The Complainant requested that the assessed rate of \$114.00/Sq. Ft. be reduced to \$105.00/sq.ft rate. The Complainant presented 3 industrial sales (2 in the Northeast quadrant and 1 in Southeast.) that after adjustments resulted in an overall average of \$105.00/Sq. Ft.

The Respondent's submission of 4 comparables of comparable properties were located closer to the subject in the Central region, and illustrated that they supported the assessed rate of \$114.00/Sq. Ft.

Both parties agreed there were few sales in the subject region.

The Respondent questioned whether onus had been met in the Complainant's argument.

The Complainant stated that the subject was a unique property with 2 buildings on the site and as building number 2 had limited visibility the Board should reduce the assessment.

The Respondent countered that the subject was not so unique and had a desirable location.

The Respondent also stated that the subject's highest and best use was commercial and that the subject also had a retail component and it was certainly better than a warehouse.

Board's Decision:

The assessment is confirmed at \$4,010,000

DATED AT THE CITY OF CALGARY THIS 14th DAY OF OCTOBER 2010.



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.*