

**CALGARY
ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

In the matter of the complaint against the Property/Business assessment as provided by the *Municipal Government Act*, Chapter M-26, Section 460(4).

between:

LINNELL TAYLOR & ASSOCIATES, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***Tom Golden, PRESIDING OFFICER
Jade O'Hearn, MEMBER***

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

ROLL NUMBER: 101046308

LOCATION ADDRESS: 6666 Macleod Trail SW

HEARING NUMBER: 58604

ASSESSMENT: \$948,000

This complaint was heard on 1st day of October, 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:

- *David Sheridan*

Appeared on behalf of the Respondent:

- *Paul Sembrat*

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

The Respondent raised a preliminary issue to the introduction of rental rate(s) that was not exchanged or noted on the Complainant form. As such, the Respondent objected to the Board hearing any evidence pertaining to rental rates.

The Board granted the Respondent's request to exclude any evidence relating to rental rates.

Property Description:

The subject property is a single level, freestanding 4,746 square feet retail building constructed in 1995. It is located in the Manchester Industrial area and is situated on 0.61 acre parcel.

Issues:

The assessment is excessive based on an incorrect measurement and size allocation.

Complainant's Requested Value: \$790,000

The assessment requested on the Complaint Form was \$800,000. This was revised at the hearing to \$790,000.

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

The Complainant provided the subject's tenant roll indicating the above ground retail area as 2,400 SF and a partial basement area of 900SF. The Assessment Summary Report allotted a total of 4,746SF to the main level retail premises. Also provided was the Assessment Request for Information (ARFI) dated April 16, 2009; the subject photograph; and a verbal testimony that Ms. Ann Huskinson of the ABU would correct the error but time and procedural requirements did not permit the correction to be entered into the system before the hearing date. The Complainant submitted evidence only in support of the only issue raised in the Complainant form - that is a correction to the subject's area measurements – rate is not an issue.

The Respondent did not submit an evidence package. However, through questioning, the Respondent conceded that the basement area is 900 SF but directed the Board and the Complainant to the subject's tenant roll and ARFI. As indicated on both document, the subject's actual rental rate is \$55/SF and the rate used by the Complainant in the requested assessment calculation was \$23/SF for the main level and only \$6 for the basement. Clearly, the rates chosen

by the Complainant was not justified or supported and in fact, the assessment should be increased.

The Board reduces the assessment based on the subject's RFI, tenant roll and the Respondent's confirmation of the correct basement area at 900SF. Without further compelling evidence from the City regarding the appropriate valuation coefficients to be used, the Board accepts the Complainant's valuation parameters, calculation and the requested assessment.

Board's Decision:

The Board reduced the assessment to \$790,000.

DATED AT THE CITY OF CALGARY THIS ^{2nd} DAY OF December 2010.



Tom Golden
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.*