

**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:**

***L. Wood, PRESIDING OFFICER***

***I. Zacharopoulos, 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: 100009000**

**LOCATION ADDRESS: 5775 11 ST SE**

**HEARING NUMBER: 59357**

**ASSESSMENT: \$4,590,000**

This complaint was heard on 4th day of October, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- Mr. R. Worthington

Appeared on behalf of the Respondent:

- Mr. R. Ford

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

The parties consented to a two member panel hearing and deciding the complaint in this instance.

The parties had requested a brief recess to discuss several files, including this complaint, prior to the hearing commencing. The Board granted the parties' request.

**Property Description:**

The subject property is a single tenant warehouse, comprised of 50,505 sq ft of rentable building area, located on a 1.71 acre site in Burns Industrial. The warehouse was built in 1974. The site coverage ratio is 58.10%. The land use designation is I-G, Industrial General.

**Issues: (as indicated on the complaint form)**

1. The aggregate assessment per square foot applied to the subject property does not reflect market value for assessment purposes when using direct sales comparison approach and should be \$81 psf.

**Complainant's Requested Value:** \$3,280,000

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

The Board notes that there were several statements on the appendix to the complaint form; however, it will only address those issues that were raised at the hearing.

1. **The aggregate assessment per square foot applied to the subject property does not reflect market value for assessment purposes when using direct sales comparison approach and should be \$81 psf.**

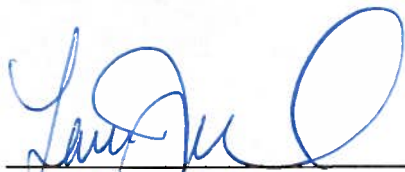
At the hearing, the Complainant requested that the subject property's assessment be confirmed at \$4,590,000. He conceded that similar evidence has been unsuccessful before the Board in the past and he acknowledged that there are numerous Board decisions which have confirmed the assessed rate of \$90 psf for similar sized buildings in the same market area. The Respondent was in agreement with the Complainant's request.

The Board grants the Complainant's request to confirm the assessment of the subject property.

**Board's Decision:**

The decision of the Board is to confirm the 2010 assessment for the subject property at \$4,590,000.

DATED AT THE CITY OF CALGARY THIS 26 DAY OF OCTOBER 2010.



Lana J. Wood  
Presiding Officer

**APPENDIX A****DOCUMENTS RECEIVED AND CONSIDERED BY THE ASSESSMENT REVIEW BOARD:**

<b>NO.</b>	<b>ITEM</b>
Exhibit C1	Evidence Submission of the Complainant
Exhibit C2	Altus Binder
Exhibit C3	Assessment Review Board decisions & legislation excerpts
Exhibit R1	City of Calgary's Assessment Brief

*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.*