

**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:**

***Assessment Advisory Group, COMPLAINANT***

**And**

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

**Before:**

***D. Sanduga, PRESIDING OFFICER***

***Y. Nesry, MEMBER***

***J. Massey, 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:

<b>ROLL NUMBER:</b>	<b>124192006</b>
<b>LOCATION ADDRESS:</b>	<b>9304 Horton RD SW</b>
<b>HEARING NUMBER:</b>	<b>58337</b>
<b>ASSESSMENT:</b>	<b>\$4,400,000</b>

This complaint was heard on 12 day of November, 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:

- *T. Howell*

Appeared on behalf of the Respondent:

- *D. Kozak*

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

Upon questioning by the Presiding Officer, the parties present indicated no objection to the composition of the Board. In addition, the Board members indicated no bias with respect to this file.

**Property Description:**

The subject is a multi bay warehouse complex consisting of 33,375 square feet of rentable building area constructed in 1968 on a 157,956 sq. ft. land area.

**Issues:**

The assessed value is not equitable considering the value of comparable property.

**Complainant's Requested Value:** \$4,171,875

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

The Board finds the comparables as supplied by the Complainant after adjustment would indicate that the subject property is over assessed.

The Board accepted the adjustment as indicated by the Complainant (C2, page 9) which reflected a price of \$125 per square foot for the comparables. The Board agree to revise the 2010 assessment to \$ 125 per square foot which equates to \$4,171,875.


The Respondent presented two sales comparables (R1 page 16) that on the surface support the assessment but the Respondent failed to apply adjustments or to provide support. The Board also noted that the Respondent's sales comparables are located in superior industrial locations and are not similar to the subject property. The adjustments applied by the Respondent on his sales comparables were not supported by evidence. The Board also noted that the subject issue is limited to market equity value and places no weight on the Respondent's sales comparables.

The Respondent presented two equity comparables (R1 page 13) which are located in High Field superior industrial locations and are not similar to the subject property, whereas the subject property is located in Horton industrial area. The Board place no weight on the Respondent's equity comparables.

**Board's Decision:**

The decision of the Board is to reduce the 2010 assessment from \$4,400,000 to \$4,170,000.

DATED AT THE CITY OF CALGARY THIS 24 DAY OF NOVEMBER 2010.



**Dean Sanduga**  
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.*