

**CALGARY  
COMPOSITE 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, Revised Statutes of Alberta 2000 (the Act).

**Between**

***Altus Group Limited, representing Haifa Investments LTD., COMPLAINANT***

**And**

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

**Before**

***M. Chilibeck, PRESIDING OFFICER  
P. McKenna, MEMBER  
B. Jerchel, 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 2012 Assessment Roll as follows:

**ROLL NUMBER: 091001008**

**LOCATION ADDRESS: 4150 – 14A ST SE**

**HEARING NUMBER: 68066**

**ASSESSMENT: \$3,160,000.**

[1] This complaint was heard by the Composite Assessment Review Board on 5th day of July, 2012 in Boardroom 4 on Floor Number 4 at the office of the Assessment Review Board located at 1212 – 31 Avenue NE, Calgary, Alberta.

Appeared on behalf of the Complainant:

R. Worthington, Agent

Appeared on behalf of the Respondent:

R.T. Luchak, Property Assessor

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

[2] Neither party raised any objections to a member of the Board hearing the subject complaint.

[3] Neither party raised any preliminary matters.

**Property Description:**

[4] The subject consists of 2.06 acres of land with a multi tenant building of 30,200 square feet constructed in 1967. The subject is located on 41<sup>st</sup> Avenue in between 14A Street and 15<sup>th</sup> Street in the Alyth/Bonnybrook district in the SE quadrant of The City of Calgary. It is categorized as being in Non Residential Zone (NRZ) BB1 and subject to Land Use Designation (LUD), Industrial Re-development (IR). The building has 7% retail/office finish and the site coverage is 32.79%.

**Issues:**

[5] The Complainant identified the matters of an assessment amount and assessment classification on the Assessment Review Board Complaint (Complaint Form) and attached a schedule listing several reasons for the complaint. At the hearing the Complainant advised that the assessment amount is under complaint and the Board identified the issue as follows:

1. Is the subject over-assessed in comparison to six assessment comparables?

**Complainant's requested Value:** \$2,920,000.

**Board's Findings in Respect of Each Issue:**

[6] The subject property is assessed by using the sales comparison method at \$105 per square foot of building area.

[7] The Complainant requested the subject be assessed at \$97 per square foot based on six assessment comparables.

### 1. Assessment Equity

[8] The Complainant provided six assessment (equity) comparables that range in assessed rate from \$93 to \$99 per square foot of building area with a median rate of \$97.

[9] The Respondent provided two sale comparables that sold at a time adjusted sale price of \$149 and \$135 per square and three assessment (equity) comparables that are assessed at \$126 to \$142 per square foot.

[10] The Board did not place any weight on the Respondent's two sale comparables (6939 Fisher Road zoned C3 and 1245 73 Avenue zoned IC) and one /equity comparable (3850 Manchester Road, Grant in Place) or on one of the complainant's assessment comparables (7110 Fisher road zoned CC3) because of the significantly different Land Use Designation and grant in place of taxes. The Board finds the Complainant's other comparables to be more similar to the subject than the Respondent's.

[11] The Complainant's comparables are more similar in building area and site coverage. Neither party provided the Board with any adjustments to the differing characteristics. However; the Board is persuaded by the Complainant's comparables because they show greater similarity to the subject than the Respondent's. The Board accepts the median assessed rate of \$97 per square foot as presented by the Complainant.

### Board's Decision:

[12] The Board changes the assessment to \$2,920,000.

DATED AT THE CITY OF CALGARY THIS 8 DAY OF August 2012.

  
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M. Chillibeck  
Presiding Officer

## DOCUMENTS PRESENTED AT THE HEARING AND CONSIDERED BY THE BOARD

NO.	ITEM
1. C1	Complainant's Disclosure
2. C2	Complainant's Rebuttal
2. R1	Respondent's Disclosure

*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.

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<b>Decision No. 046-0733-2012P</b>			<b>Roll No. 0091001008</b>	
<b><u>Complaint Type</u></b>	<b><u>Property Type</u></b>	<b><u>Property Sub-Type</u></b>	<b><u>Issue</u></b>	<b><u>Sub-Issue</u></b>
CARB	Warehouse	Warehouse-Multi Tenant	Sales Approach	-Equity comparables