

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

**between:**

***Camaro Drilling Ltd (as represented by Assessment Advisory Group Inc), COMPLAINANT***

**and**

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

**before:**

***B. Horrocks, PRESIDING OFFICER***

***S. Rourke, MEMBER***

***J. Rankin, 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:

<b>ROLL NUMBER:</b>	<b>032506305</b>
<b>LOCATION ADDRESS:</b>	<b>8 4101 19 ST NE</b>
<b>HEARING NUMBER:</b>	<b>67241</b>
<b>ASSESSMENT:</b>	<b>\$554,500</b>

This complaint was heard on the 4th day of July, 2012 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. S. Cobb (Assessment Advisory Group Inc)
- Mr. T. Youn (Assessment Advisory Group Inc)

Appeared on behalf of the Respondent:

- Mr. J. Greer (City of Calgary)

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

[1] There were no concerns with the Board as constituted.

[2] There were no preliminary matters. The merit hearing proceeded.

**Property Description:**

[3] The subject property is a 2.48 acre parcel located in the North Airways Industrial community in NE Calgary. The site is improved with a multi-bay warehouse that has 13 condominium units that was constructed in 1978. The subject condominium unit has a total ground area of 2,853 square feet (SF), which includes 1,797 SF of warehouse and 1,056 SF of finished area. There is also 1,200 SF of mezzanine office. The subject is assessed at the rate of \$137/SF utilizing the Sales Comparison approach to value.

**Issues:**

[4] The Assessment Review Board Complaint Form contained the general statement, "The assessed value is incorrect, and fails to meet the legislated standard market value and also fails to meet the requirements for equity in assessment", amongst other things.

**Complainant's Requested Value:** \$512,000 (Complaint Form)  
\$494,000 (Hearing)

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

**Issue** What is the market value, for assessment purposes?

[5] The Complainant's Disclosure is labelled C-1.

[6] The Complainant submitted that the subject is smaller than the other condo units in its warehouse compound with similar features (office on the first and mezzanine floor, and warehouse at the back), but has a higher assessed value.

[7] The Complainant, at page 10, provided a table that identified assessments for all of the condo units in the warehouse complex. The assessments range from \$512,500 to \$956,000. The Complainant noted that Unit numbers 9, 10 and 11 are similar in configuration to the subject and their assessment rate is \$99.00/SF, while the subject is assessed at a rate of \$137/SF, in support of its request for an assessed rate of \$122/SF.

[8] The Respondent's Disclosure is labelled R-1.

[9] The Respondent, at page 13, provided a table titled 2012 Industrial Condo Sales Comparables that included 3 sales in the North Airways community, with sale prices ranging from \$146 to \$194/SF and a median sale price of \$176/SF, noting the subject is assessed below the range at \$137/SF. The Respondent noted that some units have mezzanine or upper level storage space that is included in the rate/SF calculation but is not considered assessable area therefore is not included in the chart.

[10] The Respondent, at page 15, provided a chart titled 2012 Equity Comparables which contained the relevant input data and unit rates/ground floor area for all of the condos on the subject parcel. The Respondent submitted the smaller condo (subject) is assessed higher because it has a higher level Finish while others have mezzanine storage that is assessed at \$0/SF. In response to a question it was acknowledged the chart is misleading.

[11] The Board finds the subject is assessed below the range of market values provided by the Respondent.

**Board's Decision:**

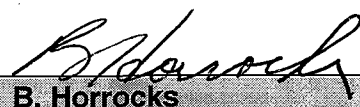
[12] The 2012 assessment is confirmed at \$554,500.

**Reasons:**

[13] The Complainant did not provide any market evidence in order to establish a range of market values.

[14] The Respondent's sales comparables support the assessment.

DATED AT THE CITY OF CALGARY THIS 2 DAY OF August 2012.

  
B. Horrocks  
Presiding Officer

**APPENDIX "A"****DOCUMENTS PRESENTED AT THE HEARING  
AND CONSIDERED BY THE BOARD:**

<b>NO.</b>	<b>ITEM</b>
1. C1	Complainant Disclosure
2. R1	Respondent Disclosure

*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.*

**For Administrative Use**

<b>Subject</b>	<b>Property type</b>	<b>Property Sub-type</b>	<b>Issue</b>	<b>Sub-issue</b>
CARB	Warehouse	Warehouse Multi Tenant (Unit ownership)	Sales Approach	Market Value