

**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:

Safeway Holdings (Alberta) LTD. (as represented by MNP LLP), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

Tom Golden, PRESIDING OFFICER

B Jerchel, MEMBER

J Lam, 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: 032028508

LOCATION ADDRESS: 2121 41 AV NE

FILE NUMBER: 66515

ASSESSMENT: \$2,220,000.00

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

Appeared on behalf of the Complainant:

- *M. Uhryn*

Appeared on behalf of the Respondent:

- *K Gardiner*
L. Cheng

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

[1] There were not procedural issue to consider.

Property Description:

[2] The subject property built in 1967 is a multi tenanted warehouse. It has an assessable area of 15374 square feet (sq ft) on 1.25 acres. The assessment was determined using the direct sales approach, at \$107.00 per sq ft.

Issues:

[3] Is the subject property equitably assessed when compared to the sales of similar properties?

Complainant's Requested Value: \$1,910,000.00

Board's Decision in Respect of the Equity issue:

[4] The property is equitably assessed.

The Complainant presented the Board with an equity chart with 7 properties. Each property in the opinion of the Complainant is similar to the subject. The properties are all in the NE area, all are the same C quality and of similar size. These comparables had assessments between \$97.00 per sq ft and \$106.00 per sq ft. The median value was \$102.00 per sq ft which is the basis of the requested value.

[5] The Respondent questioned the applicability of the Complainants sales comparables pointing to the fact that all of the equity comparables were newer structures and each had inferior site coverage. A correction to assessable area was also made to the property at 4604 12 ST NE, changing the assessment per sq ft from \$106.00 to \$128.00.

[6] The Respondent made the point that the Complainant's equity chart only demonstrated that properties with lesser attributes were assessed at lower rates.

[7] The Board agreed with the Respondent that all of the comparables presented by the Complainant were inferior to the subject. In particular the Board notes the ages of structures

and site coverage of the comparables indicated that the subject is a superior property. These factors explain in large measure the lower assessments per sq ft of the equity comparables. The Complainant's evidence is insufficient to have the assessment adjusted.

Board's Decision:

[7] The assessment is confirmed at \$2,220,000.00.

DATED AT THE CITY OF CALGARY THIS 17th DAY OF Aug 2012.



Presiding Officer

APPENDIX "A"

**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
1. C1	Complainant Disclosure
2. C-2	Complainant Rebuttal
2. R2	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.*

Appeal Type	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Industrial	warehouse	Sales Approach	equity