

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

**between:**

***NEW METHOD INTERIORS LTD., ( as represented by Assessment Advisory Group),  
COMPLAINANT***

**and**

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

**before:**

***R. Glenn, PRESIDING OFFICER  
J. Mathias, MEMBER  
P. Charuk, 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 2011 Assessment Roll as follows:

**ROLL NUMBER:           048041602**

**LOCATION ADDRESS:    2915 19 ST NE**

**HEARING NUMBER:     64795**

**ASSESSMENT:           \$3,020,000**

This complaint was heard on the 18th day of July 2011, at the offices of the Assessment Review Board which is located on Floor Number 4, at 1212 – 31 Avenue NE, in Calgary, Alberta, in Boardroom 2.

Appeared on behalf of the Complainant: Troy Howell, Agent for Assessment Advisory Group

Appeared on behalf of the Respondent: Kimberley Cody, Assessor for the City of Calgary

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

No issues of procedure or jurisdiction were raised.

**Property Description:**

The subject property is a 31,433 square foot multi-tenanted warehouse, constructed in 1979, with 57% finished space and a site coverage of 38.53%, located in South Airways.

**Issues:**

Whether the assessment is correct in light of queries regarding sales of comparable properties?

**Complainant's Requested Value:**

\$2,184,677, based on \$69.50/SF

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

The Complainant argues that the main issue here is fair market value, with improvement value being the key. The Complainant provides a list of 9 comparable properties, but then goes on to argue that only 2 were actually comparable. Both of these properties show a sale price per SF. which is above the current assessment of the subject. The Complainant claims that there is a dearth of comparables

The Complainant goes on to argue that because of the difference in the Respondents Industrial Land Rates between 2010 and 2011, there should be a 7.5 % decrease in the assessment on the first 2 acres. The Subject only has 1.27 acres to start with. The Complainant argues that their requested assessment is supported by the data and that " it's a matter of equity "

The Respondent provides a listing of 7 Industrial Sales Comparables, most of which are similar in size, have a similar site coverage factor, and a median year of construction similar to the subject. The bulk of them are single-tenanted as opposed to the subject being multi-tenanted. The Respondent argues that this difference was minimal, although it was argued that typically single-tenanted warehouses would sell for more. They all have a time-adjusted sale price above that of the subject.

The Respondent also argues that the Complainant has provided "a very different approach to value", with backing out the land value, and that the Complainant also denies a comparable which they rely on, and further that the Complainant makes no market adjustments in their calculations. The Respondent notes that there is no extra land in the subject assessment.

The Complainant's argument lacks good comparables, whereas the Respondent only provide one comparable multi-tenanted warehouse. The Complainant's 2 comparables are both single-tenanted warehouses, yet they find fault with the Respondent's comparables. The single best comparable was provided by the Respondent.

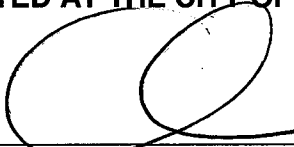
The Board notes that the subject is average in terms of age and site coverage, but has a higher office finish. On the whole, the Board finds that the Respondents comparables support the subject assessment.

Based on all of the foregoing, the Board finds that the Complainant has not met the required onus to show that the subject assessment is incorrect, and accordingly, the subject assessment is herewith confirmed in the amount of \$3,020,000.

**Board Decision:**

The Board confirms the subject assessment.

DATED AT THE CITY OF CALGARY THIS 19<sup>th</sup> DAY OF August, 2011.



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**Richard Glenn  
Presiding Officer**

**APPENDIX 'A'****Documents presented at the Hearing and considered by the Board**

<b>Number</b>	<b>Item</b>
C1 -	Complainant's Brief
R1 -	Respondent's 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.*