

**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:

Ingenia, represented by Laurence Dreyer, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***Lana Yakimchuk, PRESIDING OFFICER
Ian Fraser, 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:	116022500
LOCATION ADDRESS:	3719 76 Ave SE
HEARING NUMBER:	62804
ASSESSMENT:	\$11,800,000

This complaint was heard on the 20th day of July, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 - 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- *Laurence Dreyer, CFO Ingenia Polymers Corp.*

Appeared on behalf of the Respondent:

- *Ian Baigent, City of Calgary Assessment Business Unit*

Property Description:

The property is a 123,590 square foot industrial warehouse and office space built in 1989. Site coverage is 34%. Location is Foothills Industrial Park.

Issues:

The issue was

3. An assessment amount.

Complainant's Requested Value:

The complainant, Mr. Dreyer, requested a value of \$8,960,000 to \$10,130,000.

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

The Complainant's evidence was based on current average assessment of two comparable properties listed by the Assessment Department Valuation Division in a Respondent Evidence Brief, in response to an appeal of the same property assessment from August 2010. Based on these two assessments, he requested that 3719 – 76 Ave. SE be assessed at \$8,960,000 to \$10,130,000 or \$72.50 to \$81.97 per square foot. As well, he referred to an independent valuation prepared in May 2009 which was not submitted into evidence, therefore could not be considered. Further, Mr. Dreyer opined that property market values have decreased in the assessment year.

The Respondent, Mr. Baigent, presented 10 comparable sales of buildings built from 1990 to 2009 on parcel sizes from 4.44 acres to 20.92 acres. The values of the buildings were \$81 to \$128 per square foot, varying with the sizes of the buildings and the site coverage and acreage. The Respondent also presented market opinions that market values for industrial buildings had increased or stayed the same in the assessment period. Mr. Baigent asked the Board to confirm the assessed value of \$11,800,000 (\$95.48 per square foot).

The Complainant did not prove that the assessment on 3719 76 Ave SE should be decreased.

Board's Decision:

The Board confirms the assessment of \$11,800,000.

DATED AT THE CITY OF CALGARY THIS 21 DAY OF July 2011.



Lana Yakimchuk
Presiding Officer



Ian Fraser
Board Member

APPENDIX "A"

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

NO.	ITEM
1. C2	Complainant Response
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.*