

**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:**

***Brier Holdings Ltd (as represented by Linnel Taylor Assessment Strategies),  
COMPLAINANT***

**and**

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

**before:**

***T. Hudson, PRESIDING OFFICER  
Y. Nesry, MEMBER  
D. Cochrane, 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: 091033399**

**LOCATION ADDRESS: 46 Highfield CI SE**

**HEARING NUMBER: 62732**

**ASSESSMENT: \$3,030,000**

This complaint was heard on the 20th day of July, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- *J. Mayer*

Appeared on behalf of the Respondent:

- *J. Greer*

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

There were no procedural or jurisdictional matters raised by the parties.

**Property Description:**

The subject property is a 1.53 acre industrial parcel, located in the Central industrial area, and improved with two buildings constructed in 1998. The buildings include a total of 16,894 square feet of assessable area, with 7% office finish. The site coverage is 25.27%. The main building has 16,414 square feet of assessable area, and is currently assessed using the direct sales comparison approach to value of \$184 per square foot (psf). The second small out building has 480 square feet of assessable area, and is currently assessed at \$10psf. The overall assessment equates to \$3,030,000(rounded) or \$179 psf.

**Issues:**

The Complainant identified the assessment amount as the central issue. The current assessment exceeds market value and is not equitable with the assessments of similar properties. The Complainant introduced both an income, and a direct sales comparison approach to value assessment estimate for the subject property. The Respondent used only the direct sales comparison approach.

**Complainant's Requested Value:** \$ 2,450,000 or 145.02 psf.

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

**The Board finds that the current assessment of the subject property reflects both market value and equity with the assessments of similar properties.**

The Complainant introduced both an income, and a direct sales comparison approach to value assessment estimate for the subject property. The Respondent used only the direct sales comparison approach. The Board placed little weight on the income approach due to the lack of evidence in support of the rent, vacancy, and cap rates used to calculate the assessment

estimate.

The Complainant submitted four comparable property sales in support of the requested reduction in the subject property assessment. One of the comparable properties sold in November of 2010, or five months after the valuation date. Two of the remaining three sales were for properties with significantly larger improvements, and the third sale a significantly older improvement than the subject.

**The Board finds that the property sales evidence submitted by the Complainant did not represent properties sufficiently similar to the subject property to be considered comparable.**

The Respondent submitted six comparable property sales with a median value of \$181 psf.

**Board's Decision:** The assessment is confirmed at \$3,030,000 or \$179 psf.

DATED AT THE CITY OF CALGARY THIS 18th DAY OF August 2011.



**T. B. Hudson**  
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.*