

**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:

Warrington Investments LTD. (as represented by AEC International Inc.), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

K. D. Kelly, PRESIDING OFFICER

A. Blake, MEMBER

A. Wong, 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:	092020007
LOCATION ADDRESS:	4235 – 16 ST SE
HEARING NUMBER:	62843
ASSESSMENT:	\$1,010,000

This complaint was heard on 27th 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:

- Mr. A. Payn - AEC International Inc.

Appeared on behalf of the Respondent:

- Mr. R. T. Luchak - Assessor, City of Calgary

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

None

Property Description:

The subject is a single-tenant industrial warehouse (Foothills Creamery) situated on 0.96 acres of land and 0.85 acres of "extra land" in Bonnybrook 3 industrial area in SE Calgary. The subject is a 1,500 square foot (SF) 1987 structure with 3,000 SF of assessable space. It has 100% finish, a total site coverage of 3.57% and is assessed at \$1,010,000 based on \$226 per SF.

Issues:

1. The subject was incorrectly assessed due to incorrect floor area measurements.

Complainant's Requested Value: \$708,000 based on \$254 per SF. (note: assessed at \$226 per SF)

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

Issue #1: "The subject was incorrectly assessed due to incorrect floor area measurements"

The Complainant was very brief and clarified for the Board that it had erroneously been assumed that the City measures the inside of a building to define its square footage. He has since determined that the City measures the outside of a building and this explains the apparent discrepancy in assessable floor area that was initially thought to exist, and which prompted this complaint. He offered his Brief C-1 but did not go through it, indicating he was satisfied with the City's clarification. He presented no other issue(s).

Therefore, the Complainant indicated he had nothing further to present.

The Respondent confirmed the Complainant's comments – offered his Brief R-1, but did not go through it. He did verbally clarify however that a City specialist had measured the subject on June 3, 2010 and confirmed the 3,000 SF assessable area.

The Respondent had no further comment.

Board's Analysis and Conclusions - Reasons

The Board concludes from the evidence presented by the two parties that the subject is correctly assessed. Therefore, the assessment should be confirmed.

Board's Summary Conclusions

The Board is therefore of the view that considering the foregoing, the assessment is correct and equitable and should be confirmed.

Board's Decision:

The assessment is confirmed at \$1,010,000

DATED AT THE CITY OF CALGARY THIS 26th DAY OF August 2011.



K. D. Kelly
Presiding Officer

APPENDIX "A"

DOCUMENTS PRESENTED AT THE HEARING BUT NOT CONSIDERED BY THE BOARD:

NO.	ITEM
1. C-1	Complainant Disclosure Brief
2. R-1	Respondent Disclosure 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.*