

**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

Biddle Printing Equipment Ltd, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before

Lana Yakimchuk, PRESIDING OFFICER

Allan Zindler, MEMBER

John Mathias, 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:	034503748
LOCATION ADDRESS:	106 3907 – 3A St. NE
HEARING NUMBER:	61312
ASSESSMENT:	\$293,500

This complaint was heard on July 26, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 - 31 Avenue NE, Calgary, Alberta, Boardroom 1.

Appeared on behalf of the Complainant:

- *Fred Biddle, Biddle Printing Equipment Ltd.*

Appeared on behalf of the Respondent:

- *Kevin Buckry, City of Calgary Assessment Business Unit*

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

The Respondent, Mr. Kevin Buckry, asked that all seven hearings scheduled for Boardroom 1 on July 26, 2011 for 3907 - 3A St. NE be considered together. The complainants who were present agreed. Evidence from Complainants and the Respondent for files 60950, 61312, 61313, 61444, 61447, and 61449 was considered together.

Property Description:

106 3907 – 3A Street NE is a condominium I-R property. This unit has 939 square feet of Ground Warehouse space and 112 square feet of Ground Office space for a total of 1051 square feet. The building is woodframe construction and backs into a hill so all doors are on the front face.

Issues:

3. An assessment amount. The complainant believes that the radical increase in assessed value exceeds its market value.

Complainant's Requested Value: \$197,000

Board's Reasons for Decisions in Respect of Each Matter or Issue:

The defendant, Mr. Biddle, supported the evidence provided by Ms. Krasman (CARB 60950), and included the same list of sales in his disclosure evidence. He submitted an (unsigned) estimate from a realtor which shows a value of \$175,610 to \$196,270 (\$170 to \$190 per square foot) for his unit. This was based on 1033 square feet of space.

Mr. Biddle stated his unit has 1033 square feet, not 1051 square feet as reported on the assessment form, however no evidence was provided to support this claim. He said he had phoned the assessor and invited her to come to his property and go over the unit with him to prove there is an error in the assessment. He has extended this invitation several times over the last number of years but it has not been accepted.

Mr. Biddle described several limitations of this property, including lack of back doors because

the building is backed into a hill, wooden construction, and past issues with weeping tile in the back of the building.

The respondent, Mr. Buckry, confirmed the response made in CARB 60950, in that he questioned the comparability of some of the list of sales re-submitted in Mr. Biddle's evidence, as the buildings listed were older than the one being reviewed. There is no allowance for the difference between wood frame and concrete buildings.

The Respondent listed nine comparable sales which ranged between \$124 and \$224 per square foot. He agreed that the December, 2008 sales comparable within the same building was in error and should be listed at \$450,500 for 2189 square feet or \$205.80/square foot.

Units within the subject building have been assessed between a low of \$242 to a high of \$374 per square foot (please see Industrial Condominium Equity Comparable Chart presented by City of Calgary).

It is the decision of the Board that these assessments are above and outside the demonstrated sales range, especially as demonstrated by the most recent sale of two units within the same building. This indicates over-assessment.

The Board found a value based on the best evidence of sale: the sale of units 210 and 212 within the same building at \$205 per square foot in 2008. Applying the city time adjustment of 97.7% for December, 2008 as shown in the sales evidence for #2, 4505 -12 Street NE (also listed in the Respondent's comparables), the time adjusted sale value is rounded to \$200/square foot.

Board's Decision:

Assessment is reduced to \$200/square foot or (\$210,200 truncated) \$210,000.

DATED AT THE CITY OF CALGARY THIS 29 DAY OF August 2011.


Lana Yakimchuk
Presiding Officer

APPENDIX "A"**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
1. C2 and C2a	Complainant Disclosure
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.*