

**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:**

***Jens Kaack, COMPLAINANT***

**and**

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

**before:**

***I. Weleschuk, PRESIDING OFFICER***

***J. Mathias, MEMBER***

***A. Zindler, 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:

<b>ROLL NUMBER:</b>	<b>200142057</b>
<b>LOCATION ADDRESS:</b>	<b>104, 211 - 36 Avenue N.E.</b>
<b>HEARING NUMBER:</b>	<b>62509</b>
<b>ASSESSMENT:</b>	<b>\$323,000</b>

This complaint was heard on 27<sup>th</sup> day of July, 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:

- No one appeared on behalf of the Complainant

Appeared on behalf of the Respondent:

- *Wanda Wong*

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

The Board derives its authority to make this decision under Part 11 of the Municipal Government Act. No jurisdictional or procedural matters were raised at the onset of the hearing, and the Board proceeded to hear the merits of the complaint, as outlined below.

Section 28(1) of Matters Related to Assessment Complaints Regulation states that the parties to a hearing before the Municipal Government Board need not attend in person. The Board understands that the Complainant was provided with appropriate notice of the hearing. The hearing continued in the Complainant's absence.

**Property Description:**

The subject property is located at 104, 211-36 Avenue N.E., in the Greenvue Industrial Park, west of Edmonton Trail. The building was built in 2002 and is an industrial condominium warehouse. The subject unit has a main floor area of 1,241 ft<sup>2</sup>, consisting of 1,031 ft<sup>2</sup> of warehouse and 210 ft<sup>2</sup> of ground floor office.

**Issues:**

1. Is the assessed value equitable?

**Complainant's Requested Value:**

\$234,549 (as indicated on Complaint Form)

**Board's Decision in Respect of Each Matter or Issue:****1. Is the assessed value equitable?**

The only evidence submitted by the Complainant was on the Property Assessment Complaint Form. The reasons on this form stated that the 2011 assessment on unit 108, 211 36 Avenue NE (a unit in the same condominium project) was \$189/ft<sup>2</sup> on a 2,367 ft<sup>2</sup> property, resulting in an assessed value of \$448,000. Based on this assessment, the Complainant applied the same rate of \$189/ft<sup>2</sup> to the subject 1,241 ft<sup>2</sup> property, resulting in the requested assessed value of \$234,549.

The Respondent presented three equity comparables from the subject building (page 12, Exhibit R1). Two of these condominium properties were larger than the subject. One property was the same size, but had a slightly different split between warehouse and office space. This smaller property was assessed at \$261/ft<sup>2</sup>, the same as the subject. The Respondent stated that the rate per ft<sup>2</sup> used to calculate the assessed value is sensitive to the size of the property. The equity comparables presented illustrate this relationship.

One of the Respondent's equity comparables was unit 108, 211 36 Avenue NE, the same property that the Complainant provided as a comparable.

**Board's Decision:**

The Board is charged with reviewing the assessment using the evidence that has been presented. The Complainant provided very little evidence, being one equity comparable from the subject condominium project, albeit a larger property. The Board notes that the Complainant stated that the size of this property was 2,367 ft<sup>2</sup>, and used that in calculating the \$189/ft<sup>2</sup> rate, which resulted in his requested assessed value of \$234,549. The Respondent's evidence indicates that this property is 2,080 ft<sup>2</sup>, and is assessed at a rate of \$216/ft<sup>2</sup>. The Board notes this discrepancy in size and had no other evidence to verify the correct size of this property. Furthermore, this comparable is much larger than the subject. For these reasons, this comparable, common to both parties, is not given any weight by the Board.

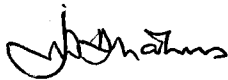
After dismissing one of the comparables for the reason above, two comparables, provided by the Respondent, were before the Board. Both these equity comparables were from the subject condominium project. The Board notes the sensitivity of the rate per ft<sup>2</sup> to the size of the property. The larger property (unit 102) at 2055 ft<sup>2</sup>, was assessed at a rate of \$218/ft<sup>2</sup>. The other comparable is the exact same size as the subject (1,241 ft<sup>2</sup>) and was assessed at \$261/ft<sup>2</sup>, the same rate as the subject. This evidence, being from one condominium project, is not sufficient allow the Board to determine if the assessment is equitable beyond the subject project. Furthermore, given the sensitivity of size to rate per ft<sup>2</sup>, the Board would have appreciated more evidence across a wider range of sizes, to fully appreciate the dynamics of this factor on the assessed value.

The Board notes that the onus is on the Complainant to show why the assessment should be reduced. After due consideration, the Board finds that it does not have sufficient evidence from either the Complainant or the Respondent to properly consider whether the assessed value is equitable. In light of the lack of evidence, the Board has no basis on which to vary the assessed value.

**Board's Decision:**

The Board confirms the assessed value of \$323,000.

DATED AT THE CITY OF CALGARY THIS 19 DAY OF August 2011.



for

For: Ivan Weleschuk  
Presiding Officer

**APPENDIX "A"**

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

<b>NO.</b>	<b>ITEM</b>
1. 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.*