

**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

***Colliers International Realty Advisor
(as represented by M. Uhryn), COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before

***Lana Yakimchuk, PRESIDING OFFICER
Ian Fraser, MEMBER
Peter Charuk, 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:	100003508
LOCATION ADDRESS:	5648 Burleigh Cr. SE
HEARING NUMBER:	64231
ASSESSMENT:	2,140,000

This complaint was heard on August 15, 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. Mike Uhryn, Colliers International*

Appeared on behalf of the Respondent:

- *Mr. George Bell, City of Calgary Assessment Business Unit*

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

There were no procedural or jurisdictional matters.

Property Description:

The property on 5648 Burleigh Cr. SE is 0.98 Acres of land in the Burns Industrial Subdivision, with a 16,518 square foot Industrial Multi-Tenant Warehouse (IWM) covering 36.4% of the lot. This C-rated building with a 27% finish was completed in 1972. It is assessed at \$140 per square foot.

Issues:

The Matter for Complaint was the assessment is too high. The issues discussed were comparable sales and market value.

Complainant's Requested Value: \$1,680,000 (complaint form) and \$1,750,000 (C-1 evidence)

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

The complainant's representative, Mr. Uhryn, presented an argument based on four comparable sales (p.23 C-1). These were properties in the same Central area as the subject property with similar qualities. Their sales prices ranged from \$114.08 to \$131.72 per square foot. All of the sales listed occurred from December 19, 2007 to April 11, 2008, prior to the current assessment period. Mr. Uhryn stated that these comparables, time adjusted for 2010, had been used in the 2010 argument before the CARB to reduce assessment on the same property. The CARB had ruled in favour of the complainant in that appeal.

Mr. Bell, the City's representative, presented seven sales comparables of IWM properties (p.23 R-1). Of these, three were questioned by the complainant because the buildings were very new, or because the parcel size and site coverage were much different from the subject. Two of the sales were of the same property (July 30, 2007 and January 13, 2010) and indicated that the particular NE property had increased in value over the 2.5 years. On questioning, Mr. Bell stated that this was not proof of an overall increase in Industrial property values, but did show that the opposite was not necessarily true.

The complainant's argument was based on proving market value of the property from four

comparables. Unfortunately, these comparable sales occurred in a period from December 2007 to April 2008. The list had not been updated to confirm the trend in prices has continued, nor had they been adjusted to 2011 values. The Respondent's current comparables support the City assessment. The Complainant did not prove that there was sufficient reason to change the assessment in 2011.

For these reasons, the Board does not support the argument that the assessment on 5648 Burleigh Cr. SE should be reduced.

Board's Decision:

The assessment is confirmed at \$2,140,000.

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



Lana Yakimchuk
Presiding Officer

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

NO.	ITEM
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.*