

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:

Damer Construction Ltd., (as represented by Assessment Advisory Group Inc.), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R. Fegan, PRESIDING OFFICER
B. Bickford, BOARD MEMBER
E. Bruton. BOARD 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 2013 Assessment Roll as follows:

ROLL NUMBER:

066095795

LOCATION ADDRESS:

1602 10 AV SW

FILE NUMBER:

70981

ASSESSMENT:

\$1,050,000

This complaint was heard on the 29th day of July 2013 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

D. Bowman, (Assessment Advisory Group Inc.)

Appeared on behalf of the Respondent:

H. Yau, (City of Calgary)

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

[1] No procedural or jurisdictional issues were raised.

Property Description:

[2] The subject is a warehouse building 6,344 square feet in size built in 2000. The subject is assessed based on an A2 classification. 1,620 square feet is assessed as retail space using a rental rate of \$25.00 per square foot, 1,124 square feet is assessed as office space using a rental rate of \$19.00 per square foot and 3,600 square feet is assessed as storage space using a rental rate of \$3.00 per square foot.

Issues:

[3] The primary issue was that of classification, the complainant argued that the A2 classification was too high and caused the assessment of the subject to be inequitable when compared to similar properties.

Requested Value: \$820,000.

Board's Decision: The complainant is denied and the assessment is confirmed at \$1,050,000.

Legislative Authority, Requirements and Considerations:

[4] MGA 467(3)(c) An assessment review Board must not alter any assessment that is fair and equitable, taking into consideration the assessments of similar property in the same municipality.

Position of the Parties

Complainant's Position:

- [5] The Complainant argued that the "A2" classification of the subject was too high and resulted in an inequitable assessment of the subject property.
- [6] The Complainant provided three comparable properties to support its position that the subject property was incorrectly classified and the incorrect classification resulted in an inequitable assessment.

Respondent's Position:

[7] The respondent argued that the classification of the subject was based on the subproperty use of "CS2100 Retail" because there was more retail space than office space in the building.

Board's Reasons for Decision:

- [8] The Board noted on page 9 of exhibit R-1 the sub-property use was retail but the building type was described as warehouse. The respondent stated that the "warehouse" description applied to the type of building but the classification was based on the predominant sub-property use of retail and the storage space was used in conjunction with the retail space.
- [9] The Board found that the subject property's assessment was lower than any of the comparable properties identified by the Complainant based on an assessment per square foot basis.

	Address	Total Assessment	Total Area	Assessment per square foot
Comparable # 1	1604 10 AV SW	\$1,090,000	3943 sq. ft.	\$276.43
Comparable # 2	1944 10 AV SW	\$2,290,000	10,345 sq. ft.	\$221.36
Comparable # 3	1615 10 AV SW	\$6,310,000	28,663 sq. ft.	\$220.14
Subject Property	1602 10 AV SW	\$1.050,000	6,344 sq. ft.	\$165.51

[10] The Board found that the classification of the subject property had not resulted in an assessment that was inequitable and for that reason the Board confirms the assessment.

DATED AT THE CITY OF CALGARY THIS 20 DAY OF Avg UST, 2013.

R. Fegan

Presiding Officer

APPENDIX "A"

DOCUMENTS PRESENTED AT THE HEARING AND CONSIDERED BY THE BOARD:

NO.	ITEM	
1. C1 2. R1	Complainant Disclosure 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.

CARB Identifier Codes

Decision No. CARB-70981-P		Roll No. 066095795		
Complaint Type	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Commercial	Mixed use	Market Value	Equity

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