



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:

23515 Alberta Ltd., (as represented by Assessment Advisory Group Inc.), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R. Fegan, PRESIDING OFFICER

K. Farn, BOARD MEMBER

D. Pollard, 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:	078042603
LOCATION ADDRESS:	2807 Ogden Rd SE
FILE NUMBER:	72005
ASSESSMENT:	\$2,160,000

This complaint was heard on the 21st day of August, 2013 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- D. Bowman

Appeared on behalf of the Respondent:

- J. Tran

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

- [1] No procedural or jurisdictional matters were raised.

Property Description:

[2] The subject property is a metal recycling depot. There are two warehouse buildings and one out building on the property. The two warehouse buildings have a combined area of 7,200 square feet and the out building has 2,850 square feet. The subject property assessment is \$214.93 per square foot.

Issues:

- [3] The assessed value exceeds the July 01, 2012 market value.
- [4] The assessment is not equitable.

Requested Value: \$1,420,000.

Board's Decision: \$1,450,000.

Position of the Parties

Complainant's Position:

[5] The Complainant provided a chart showing sales and equity information taken from 3 properties which the Complainant believed to be similar to the subject. The comparison was based on; building area, land area, site coverage, quality, age, etc. The Complainant maintained that in order to find properties that were sufficiently comparable to the subject it was necessary to broaden the area of search to include other quadrants of the City.

[6] In preparing the analysis the Complainant relied on information taken from Property Assessment Summary Reports found on the City of Calgary's website.

[7] The Complainant's chart indicated a median time adjusted sale price of \$150.00 per square foot and a median assessment per square of \$142.00. The Complainant argued that based on this analysis the subject's assessment of \$214.93 per square foot was too high.

Respondent's Position:

[8] The Respondent argued that the Complainant's analysis was flawed because the properties used in the analysis were not sufficiently similar to the subject property. The main issues that the Respondent had with the Complainant's comparable properties were the location of the comparable properties and the site coverage of these properties.

[9] The Respondent also raised the issue of the difference between multi-building sites and single building sites.

[10] The Respondent provided a sales comparison chart using two sales of multi-building properties. The time adjusted sale price of these two sales ranged from \$201.23 and \$372.55. The parcel size of these sales ranged from .59 acres to 4.41 acres and the site coverage ratio of these properties ranged from 4.19 to 43.56.

Board's Reasons for Decision:

[11] The Board found that although the two comparable sales used by the City were both located in the south east quadrant of the City they were located some distance from the subject property.

[12] The Board recognizes the need to expand the geographic area of search in order to find similar properties, however the Board found that the difference in sale price per square foot between the two sales provided by the Respondent (\$372.55 and \$201.23) was a clear indication that these properties were not similar to each other and therefore could not both be similar to the subject property.

[13] The Board found that the sales and equity comparables used by the Complainant were in fact comparable to the subject.

[14] With respect to the issue of single versus multiple building properties the Board noted that the City's website includes "out buildings" in the building count and the Complainant had used the total building area (including the out building area) in the calculation of the per square foot rates. The Board found it necessary to adjust the area used in the Complainant's analysis in order to obtain a comparison based on the same areas used by the Respondent.

[15] After revising the building area of the Complainant's comparable # 2 (1441 17 AV SE) to 15,515 square feet, the Board found that the average assessment per square foot of the Complainant's comparable properties is \$145.00. The average sale price per square foot of the Complainant's sales was \$144.64. The subject property assessment is \$214.93.

[16] The Board found that an assessed value based on \$145.00 per square foot would reflect the market value of the subject property and would be equitable with similar properties in the municipality.

DATED AT THE CITY OF CALGARY THIS 13th DAY OF September 2013.

R. Fegan.

R. Fegan

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.*

CARB Identifier Codes

Decision No.		Roll No.		
<u>Complaint Type</u>	<u>Property Type</u>	<u>Property Sub-Type</u>	<u>Issue</u>	<u>Sub-Issue</u>
CARB	Industrial	Warehouse	Market Value	Equity

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