



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:

**HARMIN HOLDINGS LTD.**  
**(as represented by Altus Group Ltd.)**

**Complainant**

and

**THE CITY OF CALGARY**

**Respondent**

before:

**T. Shandro, PRESIDING OFFICER**  
**J. Kerrison, BOARD MEMBER**  
**D. Morice, 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:

<b>ROLL NUMBER:</b>	<b>098011901</b>
<b>LOCATION ADDRESS:</b>	<b>6112 – 30 Street SE, Calgary, Alberta</b>
<b>FILE NUMBER:</b>	<b>72107</b>
<b>ASSESSMENT:</b>	<b>\$3,490,000</b>

This complaint was heard on October 15, 2013, at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 4.

Appeared on behalf of the Complainant:

- M. Robinson, Agent, Altus Group Limited

Appeared on behalf of the Respondent:

- J. Greer, Assessor, The City of Calgary

### **Procedural or Jurisdictional Matters**

[1] There were no procedural or jurisdictional matters arising.

### **Property Description**

[2] The subject property is a multi-tenant industrial warehouse, located in Foothills Industrial, constructed in 1977. The assessed area of the building is 30,900 SF on a parcel size of 1.87 acres. The site coverage of the subject property is 38%.

[3] The subject property was assessed using sales comparisons.

### **Issues**

[4] The Board identified the issue as follows:

1. Were the correct sales comparisons used to determine the price per SF of the subject property?

### **Complainant's Requested Value**

[5] In the Complaint Form, the Complainant requested a reduced assessment of \$2,540,000. At the hearing the Complainant amended the requested value to \$3,210,000.

### **Board's Decision**

[6] The Board confirms the assessment of the subject property.

### **Complainant's Position**

[7] The Complainant provided three sales comparisons which were industrial warehouses:

- (a) 5920 – 35 Street SE, which is a 27,897 SF building constructed in 1979 with a site coverage of 33%, and which had a time-adjusted sales price ("TASP") per SF of \$131/SF;

(b) 3528 – 80 Avenue SE, which is a 19,960 SF building constructed in 1973 with a site coverage of 47%, and which had a TASP/ SF of \$104/SF; and

(c) 5049 – 74 Avenue SE, which is a 55,000 SF building constructed in 1982 with a site coverage of 30%, and which had a TASP/ SF of \$97/SF.

[8] The median of these three comparables was \$104/SF. The Complainant requested that the price per SF be reduced from \$113/SF to \$98/SF to calculate the assessment value for the subject property.

**Respondent's Position**

[9] The Respondent provided seven comparisons all located in Foothills Industrial, including the two comparables submitted by the Complainant (5049 – 74 Avenue SE and 5920 – 35 Street SE). The median TASP/SF of these properties was \$125.08/SF.

**Reasons for Decision**

[10] The Complainant's argument depends heavily upon the comparison sale at 5049 – 74 Avenue SE, but this property is distinguishable from the subject property in its parcel size of 3.76 acres, and the building size of 55,000 SF. The best comparable provided by the parties was 5920 – 35 Street SE, which has a TASP/SF of \$130.16.

[11] From the information before the Board, there is insufficient information to suggest that the assessment of the subject property was either unfair or inequitable.

[12] The Board therefore confirms the assessment value of the subject.

DATED AT THE CITY OF CALGARY THIS 25 DAY OF October 2013.



T. Shandro  
Presiding Officer

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

<b>NO.</b>	<b>ITEM</b>
1. C-1	Complainant Disclosure
2. R-1	Respondent Disclosure
3. C-2	Complainant's Rebuttal

*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.*

For Administrative Purposes Only

Property Type	Property Sub-Type	Issue	Sub-Issue
Warehouse	Multi-tenant	Sales	Comparables