

## **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:

**MACBAIN PROPERTIES 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>116022690</b>
<b>LOCATION ADDRESS:</b>	<b>8010 – 44 Street SE, Calgary, Alberta</b>
<b>FILE NUMBER:</b>	<b>72121</b>
<b>ASSESSMENT:</b>	<b>\$4,100,000</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 single-tenant industrial warehouse, located in Foothills Industrial, constructed in 1995. The assessed area of the building is 23,042 square feet ("SF"), situated on a 3.02 acre site.

[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 \$3,500,000. At the hearing the Complainant amended the requested value to \$3,590,000.

### **Board's Decision**

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

### **Complainant's Position**

[7] The Complainant provided five sales comparisons which were single-tenant industrial warehouses:

- (a) 5502 – 56 Avenue SE, which had a time-adjusted sales price ("TASP") per SF of \$192.92;

- (b) Two properties on Innovation Avenue SE; and
- (c) Two other properties which had no services at the material time.

[8] The Complainant calculated the median TASP/SF of the five comparisons to be \$156/SF and submitted the subject property should be assessed using that amount.

**Respondent's Position**

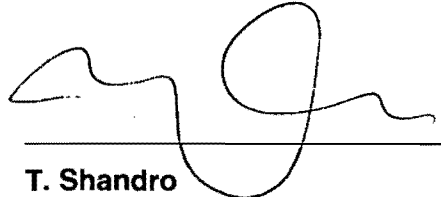
[9] The Respondent provided seven comparisons, including 5502 – 56 Avenue SE. The median TASP/SF of these properties was \$183.06.

**Reasons for Decision**

[10] The Board determined that, of the Complainant's comparisons, only 5502 – 56 Avenue SE was appropriate to use as a comparison. Considering that comparison alone, the Complainant's own evidence confirms the TASP/SF used to assess the subject property.

[11] For this reason, there is insufficient information to determine the assessment of the subject property is either unfair or inequitable. The Board confirms the assessment value of the subject property.

DATED AT THE CITY OF CALGARY THIS 30 DAY OF October 2013.

  
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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

*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	Single-tenant	Sales	Comparables