

**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(4).

between:

Cushman & Wakefield Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

Ted Helgeson, PRESIDING OFFICER

Richard Glenn, MEMBER

Ken Kelly, MEMBER

This is a complaint to the Calgary Assessment Review Board in respect of Property assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

ROLL NUMBER:	200942910
LOCATION ADDRESS:	1126 KENSINGTON ROAD N.W.
HEARING NUMBER:	57777
ASSESSMENT:	7,300,000

This complaint was heard on 12th day of July, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- J. Goresht, Agent

Appeared on behalf of the Respondent:

- D. Zhao, Assessor

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

No procedural or jurisdictional matters were raised.

Property Description:

The subject property is located at 1126 Kensington Road N.W., and consists of four buildings, all under the same Roll Number. The subject property includes retail space, office space, and "public house" retail.

Issues:

Is the assessment of the subject property fair and equitable, or correct?

Complainant's Requested Value: \$5,155,000

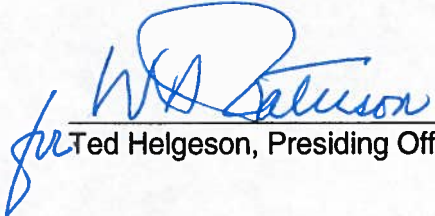
The Board's Decision:

The Complainant provided a number of assessment comparables from 10th Street and Kensington Road N.W. which appeared at first glance to show that the subject property was over-assessed. The Complainant, however, failed to provide any information with respect to differences in retail, storage and other space that may have played a role in the differences in assessed value between the comparables and the subject property. Without such information, the Board was unable to determine the comparability of the Complainant's comparables.

The Complainant also submitted three sales of retail property, one at 300 14th Street N.W., one at 326 14th Street S.W., and another at 221 19th Street N.W., showing a price per square foot of \$471.00, \$229.00, and \$467.00, respectively. The Board accepted the evidence of the assessor that one of the sales was a leaseback, and the other a forced sale due to a foreclosure. In any event, none of the properties were located in reasonable proximity to the subject property.

In the Board's view, the Complainant failed to meet the onus of establishing a *prima facie* case. Accordingly, the complaint is dismissed, and the assessment is confirmed at \$7,300,000,

MAILED FROM AT THE CITY OF CALGARY THIS 28 DAY OF July 2010.


Ted Helgeson, Presiding Officer

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.*