

**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-26.1, Section 460(4).

between:

504148 Alberta Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R. Reimer, PRESIDING OFFICER

K. Kelly, MEMBER

R. Glenn, 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: 175216803

LOCATION ADDRESS: 650 Crowfoot Cr NW

HEARING NUMBER: 56055

ASSESSMENT: \$6,200,000

This complaint was heard on the 16th day of July, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- *Reid Hutchinson, Altus Group, Agent*

Appeared on behalf of the Respondent:

- *Brenda Thompson, Assessor*

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

There was no objection to the composition of the Assessment Review Board (ARB).

There were no other procedural or jurisdictional matters raised.

Property Description:

The subject property is a car dealership consisting of a land area of 69,752 sq. ft. The land is assessed at \$2,825,288 and the property contains a building assessed at \$3,384,233.

Issues:

There were two issues identified on the Assessment Review Board Complaint Form. They were the assessment amount and the assessment class.

The Complainant indicated that it was his intention was to only present evidence regarding the assessment amount. Accordingly, the ARB will only address that issue.

Complainant's Requested Value:

On the Complaint Form, the Complainant had requested a valuation of \$5,500,000.

Position of the Parties:

The Complainant indicated that, while preparing for the hearing, a factual error regarding the assessment had been discovered. Although the subject property is not a corner lot, it had been assessed as a corner lot and a 5% positive influence had been applied. The Complainant requested an assessment of \$5,899,000.

The Respondent indicated that she agreed that a factual error had occurred. She also agreed that an assessment of \$5,899,000 would be appropriate.

Board's Decision:

The ARB orders that the assessment be amended to an assessed value of \$5,899,000.

DATED AT THE CITY OF CALGARY THIS 21 DAY OF July 2010.



R. Reimer
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.*