

**CITY OF CALGARY  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

In the matter of a complaint filed with the City of Calgary Assessment Review Board pursuant to Part 11 of the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta 2000 (the Act).

**BETWEEN:**

***Altus Group, COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**BEFORE:**

***J. Krysa, PRESIDING OFFICER***

***D. Julien, MEMBER***

***Y. Nesry, MEMBER***

A hearing was convened on July 26, 2010 in Boardroom 2, at the office of the Assessment Review Board, located at 1212 - 31 Avenue NE, Calgary, Alberta in respect of the property assessment prepared by the assessor of the City of Calgary, and entered in the 2010 Assessment Roll as follows:

<b>ROLL NUMBER:</b>	<b>010197804</b>
<b>LOCATION ADDRESS:</b>	<b>40 Hunterhorn Drive NE</b>
<b>HEARING NUMBER:</b>	<b>56320</b>
<b>ASSESSMENT:</b>	<b>\$5,840,000</b>

**PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT**

The subject property is a 163,186 square foot (sq.ft.) parcel of land improved with a 43,830 sq.ft. retail store, constructed in 1987 and operated as a Canadian Tire. The main floor contains 34,595 sq.ft. of retail area and a 9,235 sq.ft. auto service area. The improvement also includes a 29,009 sq.ft. basement, and 5,909 sq.ft. of upper floor (mezzanine), both utilized for storage purposes.

**PART B: PROCEDURAL or JURISDICTIONAL MATTERS**

The CARB derives its authority to make decisions under Part 11 of the Act. At the commencement of the hearing, the Complainant raised the following matter:

As a result of a review of the allocation of various space types and the associated rental rates, the Complainant requested that the Board confirm the current assessment of \$5,840,000.

The Respondent was in agreement with the Complainant's request.

The Board grants the Complainant's request to confirm the current assessment.

**PART C: MATTERS / ISSUES**

As a result of the Complainant's preliminary matter, the Board did not proceed to hear the matters and particulars of the complaint as identified in sections 4 and 5 of the complaint form.

**PART D: FINAL DECISION**

The assessment is confirmed at \$5,840,000.

Dated at the City of Calgary in the Province of Alberta, this 23<sup>rd</sup> day of August, 2010

  
J. Krysa  
Presiding Officer

**APPENDIX "A"****DOCUMENTS RECEIVED AND CONSIDERED BY THE ASSESSMENT REVIEW BOARD:**

<b>NO.</b>	<b>ITEM</b>
1.	Exhibit C1
2.	Exhibit R1
	Complainant's Brief
	Respondent's Brief

**APPENDIX 'B'****ORAL REPRESENTATIONS**

<b>PERSON APPEARING</b>	<b>CAPACITY</b>
1.	K. Fong
2.	S. Cook
	Representative of the Complainant
	Representative of the Respondent

*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.*