

**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:**

**AEC International Inc., COMPLAINANT**

**and**

**The City Of Calgary, RESPONDENT**

**BEFORE:**

**J. Krysa, PRESIDING OFFICER**

**J. O'Hearn, MEMBER**

**D. Pollard, MEMBER**

A hearing was convened on August 3, 2010 in Boardroom 10 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>200422863</b>              |
| <b>LOCATION ADDRESS:</b> | <b>14707 Bannister Rd. SE</b> |
| <b>HEARING NUMBER:</b>   | <b>58627</b>                  |
| <b>ASSESSMENT:</b>       | <b>\$3,140,000</b>            |

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

The subject property is a 21,344 square foot (sq.ft.) parcel of land improved with a 2 storey multi-tenant suburban office building constructed in 1980, containing a total area of 19,217 sq.ft.

**PART B: PROCEDURAL or JURISDICTIONAL MATTERS**

The Assessment Review Board derives its authority under Part 11 of the Act. At the commencement of the hearing the parties put forward a joint proposal to the Board to reflect an amended allocation of spaces within the subject property.

It was agreed by the parties that an area of 2,237 square feet would be more appropriately valued as recreational space at a net rent rate of \$8.00, rather than the current \$18.50 office net rent rate.

**PART C: MATTERS / ISSUES**

As a result of the agreement between the parties noted in Part B above, the Complainant withdrew all other matters and issues related to the Complaint.

**PART D: FINAL DECISION**

The assessment of the taxable portion of the property is revised from \$3,140,000 to \$2,850,000.

Dated at the City of Calgary in the Province of Alberta, this 10 day of September , 2010

  
\_\_\_\_\_  
J. Krysa  
Presiding Officer

**APPENDIX "A"**

DOCUMENTS RECEIVED AND CONSIDERED BY THE COMPOSITE ARB:

| <b>NO.</b> | <b>ITEM</b>                      |
|------------|----------------------------------|
| 1.         | Exhibit R1<br>Respondent's Brief |

**APPENDIX 'B'**

ORAL REPRESENTATIONS

| <b>PERSON APPEARING</b> | <b>CAPACITY</b>                   |
|-------------------------|-----------------------------------|
| 1. J. Luong             | Representative of the Complainant |
| 2. J. Wingrowich        | Representative of the Complainant |
| 3. A. Jerome            | 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.*