

**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:**

***Assessment Advisory Group, COMPLAINANT***

**And**

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

**Before:**

***Dean Sanduga, PRESIDING OFFICER  
Jim Pratt, MEMBER  
Terry Ussulman, 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:

<b>ROLL NUMBER:</b>	<b>066000399</b>
<b>LOCATION ADDRESS:</b>	<b>1815 10 Ave. SW</b>
<b>HEARING NUMBER:</b>	<b>58400</b>
<b>ASSESSMENT:</b>	<b>\$4,660,000</b>

This complaint was heard on 28 day of July, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- Troy Howell  
Assessment Advisory Group

Appeared on behalf of the Respondent:

- Patricia Hollinger  
The City of Calgary

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

The question of bias was raised and all parties indicated that there was no bias. Both the Complainant and the Respondent indicated that there were no preliminary matters. Board Member Mr. Ussulman advised the Board that he wishes to excuse himself at 11:30 to attend a pre committed meeting, the board did not object and both Respondent and complainant did not object to have this case heard by a two member panel.

**Property Description:**

The subject property is a B+ commercial building, constructed in 1982. The subject property is located at 1805 10 Ave. SW comprising 20,359 sq. ft. assessment was based using income approach to value.

**Issues:**

Assessed Value is incorrect

**Complainant's requested Value:**

\$3,440,000

**Board's Decision in Respect of Each Matter or Issue:**

The Board heard and reviewed the complainant's evidence, the complainant Income valuation summary compression indicating a request for reduction on Parking stalls rental income from \$105 to \$60, vacancy rate to be increased from 8.50% to 13.00% and rental lease rate to be reduced for the office space from \$ 18.00 to \$16.00 per square ft. The Board further noted that the Rent Roll information provided by the complainant indicted that the subject property is fully leased and the current contracted lease rate ranged from \$14.00 to \$19.00 per sq.ft. (C: 1 3) and the Parking rental being charged at \$75.00 per stall.

The Respondent provided evidence that the rental lease rate confirmation is supported by the Assessment Request for information which indicate that the rental rate contracted \$18 and \$20 per sq. ft. (R1 pages 43, 44 and 45).

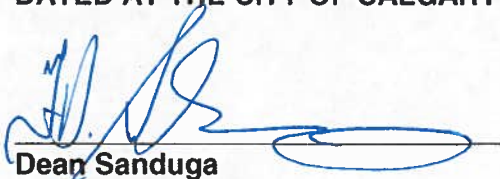
The Respondent offered the Complainant a reduction on the Parking Stall income from \$105 to \$60 per stall, the Complainant rejected the offer.

The Board accepted the Respondent's recommendation to reduce the parking stall monthly income to \$60.00.

**Board's Decision:**

The decision of the Board is to reduce the 2010 assessment from \$4,660,000 to \$4,442,000.

DATED AT THE CITY OF CALGARY THIS 21<sup>st</sup> DAY OF SEPTEMBER 2010.



Dean Sanduga  
Presiding Officer

CC: Owner

*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.*