

**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:

Altus Group Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R. Irwin, PRESIDING OFFICER

P. Charuk, MEMBER

R. Deschaine, 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: | 104066659 |
| LOCATION ADDRESS: | 6633 Crowchild Tr. SW |
| HEARING NUMBER: | 58907 |
| ASSESSMENT: | \$1,100,000 |

APPEARED:

- and

- PROPERTY DESCRIPTION:**

ISSUES:

- COMPLAINANT'S REQUESTED VALUE:**

BOARD FINDINGS:

The Complainant commented that the photographs of the city's comparables indicated far superior "services" such as updated signage, canopies and snack sales.

The Complainant also noted that the required setbacks on the subject property restricted any future building site locations.

The board views the subject building as being 46 years old and supports a land only assessment.

The board considered the city's best cost comparables with a median of \$65.00 SF for land only and applied that rate to the subjects gross site area of 13,065 square feet.

BOARD'S DECISION:

After careful consideration of all the material presented at the hearing the Board advises that the assessment is reduced to \$849,000.

DATED AT THE CITY OF CALGARY THIS 10 DAY OF SEPTEMBER, 2010.



R. IRWIN, 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.*