

**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 LTD., Complainant

and

THE CITY OF CALGARY, Respondent

Before:

J. KRYSA, Presiding Officer

M. PETERS, Member

T. USSELMAN, Member

A hearing was convened on August 26, 2010 in Boardroom 12, 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:

ROLL NUMBER:	047040993
LOCATION ADDRESS:	3115 12th Street NE
HEARING NUMBER:	57705
ASSESSMENT:	\$13,890,000

PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

The subject property is a 100,246 square foot (sq.ft.) parcel of land improved with a 74,445 sq.ft., low rise suburban office building, constructed in 1981, with paved surface parking.

PART B: PROCEDURAL or JURISDICTIONAL MATTERS

The Assessment Review Board derives its authority to make decisions under Part 11 of the Act.

At the commencement of the hearing, the Respondent raised the following matter:

The Respondent acknowledges that several recent Board decisions have addressed the issue of NE Calgary suburban office vacancy, and those decisions have established that the 9.0% vacancy allowance coefficient applied in the mass appraisal process does not reflect the typical market conditions as of July 1, 2009, which was found to be 14.0%.

Further, as the evidence and argument in the current matter before the Board is essentially unchanged from that previously submitted in the other matters, the Respondent submitted that an assessment value of \$12,480,000 would be reflective of, and consistent with the recent decisions of the Board to revise the vacancy allowance coefficient from 9.0% to 14.0%.

The Complainant agreed and accepted that the proposed assessment value of \$12,480,000 is a correct, fair and equitable value for the subject property, and did not pursue the other matters and issues identified on the complaint form, or in exhibit C1.

Decision - Preliminary matter

The Board accepts that the Respondent's proposed assessment value of \$12,480,000 is a correct, fair and equitable value for the subject property.

PART C: MATTERS / ISSUES

As a result of the above noted 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, or from page 1 of exhibit C1.

PART D: FINAL DECISION

The assessment is revised from \$13,890,000 to \$12,480,000.

Dated at the City of Calgary in the Province of Alberta, this 6 day of October, 2010.



J. Krysa

Presiding Officer

APPENDIX "A"

DOCUMENTS RECEIVED BY THE ASSESSMENT REVIEW BOARD:

NO.	ITEM
1.	Exhibit C1 Complainant's Evidence
2.	Exhibit R1 Respondent's Evidence

APPENDIX "B"

ORAL REPRESENTATIONS

PERSON APPEARING	CAPACITY
1. B. Ryan	Representative of the Complainant
2. 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.*