

**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 Limited, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R. Mowbrey, PRESIDING OFFICER

J. Rankin, MEMBER

S. Rourke, MEMBER

These are two complaints to the Calgary Assessment Review Board in respect of a Property assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

ROLL NUMBER: 200076636

LOCATION ADDRESS: 1226 26 AV SE

HEARING NUMBER: 59420

ASSESSMENT: \$14,650,000

This complaint was heard on the 20th day of August, 2010 at the office of the Assessment Review Board located at 3rd Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- *R. Worthington*

Appeared on behalf of the Respondent:

- *D. Kozak*

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

Upon questioning by the Presiding Officer, the parties indicated they had no objection to the composition of the Board. In addition, the Board indicated they had no bias on this file.

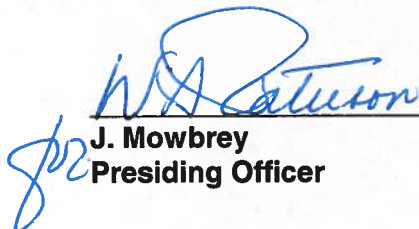
There was a preliminary issue brought to the Board. The Complainant's evidence included two previous Assessment Review Board (ARB) decisions rendered a short time ago. The cases were ARB 0756/2010-P and ARB 0758/2010-P, in which the current case was most similar to the previous decisions.

Board's Decision:

The Board notes that previous Board decisions rendered this current year provides guidance to the Board. There were no sales over 100,000 square feet and the parties agreed to, by mutual consent to a revised assessment of \$11,230,000. The Board concurs with this mutual consent.

The Board's decision is to revise the assessment to \$11,230,000.

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



J. Mowbrey
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.*

Exhibits

C-1 Complainant's evidence 89 pages

C-2 Complainant's appendix