

**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, COMPLAINANT***

**and**

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

**before:**

***R. Irwin, PRESIDING OFFICER***

***D. Cochrane, 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: 200776888**

**LOCATION ADDRESS: 2721 – Hopewell Place N.E. Calgary, Alberta**

**FILE NUMBER: 59155**

**ASSESSMENT: \$6,610,000**

This complaint was heard on the 13<sup>th</sup> day of August, 2010 at the office of the Assessment Review Board located at 4<sup>th</sup> Floor, 1212-31 Avenue NE, Calgary, Alberta, Boardroom 2.

Appeared on behalf of the Complainant:

- G. Worsley

Appeared on behalf of the Respondent:

- C. Neal, *Assessor City of Calgary*

**Preliminary Matters:**

None. The merit meeting proceeded

**Property Description:**

The subject is a 3502 sqft suburban office warehouse located in the community of Horizon at 2721-Hopewell Place N.E. Calgary, Alberta.

The site is 1.89 acres and the building was completed in 2006 and is assessed at \$6,610,000

**Issues:**

Equity / Market value

**Complainant's Requested Value:**

The requested value on the complaint form is \$3,960,000 which was revised to \$5,000,000 in the Complainant's evidence submission.

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

The Complainant's evidence included photographs & site information of the subject as well as material describing the nature of the occupants business.

The information also included an industrial summary report and assessment summary reports, Altus sales reports, photographs and 'My property' site maps of comparable properties.

The Respondent's evidence included a lease comparable report as affidavit dated August 6, 2008 confirming the value of the sale at \$7,350,000 and they noted that some of the Complainant's evidence was post facto sales.

**Board's Decision:**

The board finds there was insufficient evidence to warrant a change to the assessment. The Assessment is confirmed at \$6,610,000

DATED AT THE CITY OF CALGARY THIS 2 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.*