

**CALGARY
ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

In the matter of the complaint against the Property/Business assessment as provided by the *Municipal Government Act*, Chapter M-26.1, Section 460(4).

between:

Altus Group Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

C. Griffin, PRESIDING OFFICER

S. Rourke, MEMBER

R. Roy, MEMBER

This is a complaint 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: 104144290

LOCATION ADDRESS: 12 Richard Way SW

HEARING NUMBER: 57406

ASSESSMENT: \$9,770,000.

This complaint was heard on 2nd day of September, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 2.

Appeared on behalf of the Complainant:

- **No Representative**

Appeared on behalf of the Respondent:

- **E. Currie**

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

Not Applicable

Property Description:

The subject property is a retail strip centre that contains 6 separate buildings of various sizes ranging from 2,320 Sq. Ft. to 9,450 Sq. Ft. in size. In total the property contains, according to the Assessment Summary Report, 36,072 Sq. Ft. The property was constructed in the year 2000. The underlying site is 1.25 acres in size.

Issues:

The Issues identified on the Assessment Review Board Complaint form are as follows:

1. The subject property is assessed in contravention of Section 293 of the Municipal Government Act and Alberta Regulation 220/2004.
2. The use, quality and physical condition attributed by the municipality to the subject property is incorrect, inequitable and does not satisfy the requirement of Section 298 (2) of the Municipal Government Act.
3. The assessed value should be reduced to the lower of market value or equitable value based on numerous decisions of Canadian Courts.
4. This Notice is filed based on information contained in the Assessment Notice as well as preliminary observations and information from other sources. Therefore the requested assessment is preliminary in nature and may change.
5. The classification of the subject premise is neither fair, equitable or correct.
6. The assessment of the subject property is not fair and equitable considering the assessed value and assessment classification of comparable properties.
7. The assessment of the subject property is in excess of its market value for assessment purposes.
8. The rental rate applied to the CRU < 1000 within the subject property should be \$20.
9. The assessed rate applied to the CRU 2501 – 6000 within the subject should be \$17.
10. The assessed vacancy allowance applied to the subject property should be increased to reflect the current market conditions for CRU spaces at 9%.
11. The Fast Food Restaurant assessed rental rate is incorrect and should be no higher than \$25 per sq ft.

Complainant's Requested Value: The Complainant is, according to their Assessment Review Board Complaint form, requesting a revised assessment of \$7,230,000; however, this is revised to **\$8,190,000** in the Complainant's written submission, Exhibit C-1, to the Composite Assessment Review Board (CARB).

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

As there was no representative for the Complainant present at the Hearing, the Composite Assessment Review Board (CARB) reviewed the submission of the Complainant (Exhibit C1) that had been filed with the Board in order to address these issues.

1. The Complainant's written submission contained references to the *Matters Relating to Assessment and Taxation Regulation, Alberta Regulation 220/2004*, (MRAT); however, with no representative present to explain or expand upon why and how the Complainant has brought this issue forward, the CARB was unable to determine in what manner the assessment was prepared in contravention of Section 293 of the *Municipal Government Act* (MGA) or MRAT.
2. As with the CARB's response to Issue # 1 above, the CARB is unable to determine in what manner the Complainant maintains the assessment does not satisfy Section 298

3. The Board agrees with this assertion, assuming there is evidence to warrant a reduction.
4. On page 73 of Exhibit C1 the Complainant requests a revised assessment of \$8,190,000.
5. Once again, with no representative present for the Complainant the CARB is unable to determine on what basis the Complainant brings this issue forward.
6. The Complainant's Exhibit C-1 provides equity comparables which the CARB reviewed and noted that none of those comparable properties were of a similar age as the subject and none, with one exception, were in a market area that had reasonable proximity to that of the subject. The Respondent also submitted, refer to Exhibit R-1, equity comparables in support of the rates applied to the subject for the CARB to consider. While the CARB had evidence from the Complainant, this evidence alone was unconvincing without supporting argument.
7. As with Issue #6, above, the CARB reviewed the evidence of both parties; however, without argument from the Complainant in support of the evidence the CARB is not convinced by the evidence of the Complainant alone.
8. through 11. Once again the CARB reviewed the evidence of both parties; however, without argument from the Complainant in support of the evidence the CARB is not convinced by the evidence of the Complainant alone.

Board's Decision:

The assessment is confirmed at **\$9,770,000.**

DATED AT THE CITY OF CALGARY THIS 9th DAY OF SEPTEMBER, 2010.



C. J. GRIFFIN

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.*