

**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:**

***B. Horrocks, 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:

<b>ROLL NUMBER:</b>	<b>201179108</b>
<b>LOCATION ADDRESS:</b>	<b>5500 72 AV SE</b>
<b>HEARING NUMBER:</b>	<b>56462</b>
<b>ASSESSMENT:</b>	<b>\$28,440,000</b>

This complaint was heard on the 8th 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:

- Mr. J. Weber

Appeared on behalf of the Respondent:

- Mr. J. Lepine

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

None. The merit hearing proceeded.

**Property Description:**

The subject property is a 22.36 acre parcel located in the Great Plains industrial community in SE Calgary. The site contains a 133,791 sq. ft. refrigerated, cold storage warehouse. The site coverage is 13%. The building was constructed in 2007.

**Issues:**

The "Assessment Review Board Complaint" form contained 13 Grounds for appeal. At the outset of the hearing, the Complainant advised that the Respondent had prepared the assessment utilizing the cost approach to value. The Complainant further advised that the parameters had been verified and as a result he had no evidence to support a change in the assessment.

**Complainant's Requested Value:** \$15,330,000

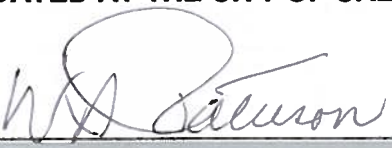
**Board's Decision in Respect of Each Matter or Issue:**

As acknowledged by the Complainant, there is no evidence to support a change in the assessment.

**Board's Decision:**

The 2010 assessment is confirmed at \$28,440,000.

DATED AT THE CITY OF CALGARY THIS 15 DAY OF September 2010.

  
for **B. Horrocks**  
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.*