

**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:**

***Board Chair, T. Golden  
Board Member, R. Deschaine  
Board Member, K. Farn***

This is a complaint to the Calgary Assessment Review Board in respect of Property/Business assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

**ROLL NUMBER: 200478576**

**LOCATION ADDRESS: 3660 Westwinds Dr. NE**

**HEARING NUMBER: 59026**

**ASSESSMENT: \$4,220,000.00**

This complaint was heard on 13 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:

- *K. Fong*

Appeared on behalf of the Respondent:

- *S. Cook*

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

Prior to the commencement of the hearing the parties reviewed a previous decision rendered by the ARB (0391/2010-B) with respect to a business tax issue on the same property. At the hearing the Complainant and the Respondent both reviewed the decision and calculated a suggested market value for the property based on the rental rates contained in the ARB decision.

**Property Description:**

The subject property contains two free standing commercial structures on 4.03 acres of land. One of the structures is a 5579 sq ft office use and the second is a 5788 sq ft retail use. The years of construction are 2007 and 2008 respectively.

**Issues:**

- 1) Are the rental rates applied to both the office and the retail uses the correct rates?

**Complainant's Requested Value:**

\$3,690,000.00

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

The Office rental rate is established at \$28.00 sq ft and the retail rental rate is established at \$30.00 sq ft.

Two different rental rates were applied to the subject property in the initial assessment; firstly \$32.00 sq ft rate for office space and secondly \$32.00 sq ft for the retail space. In the initial submission the Complainant had requested the Board to consider a rental rate of \$28.00 sq ft rental rate for each of the two buildings. However based on a decision of the ARB (0391/2010-B) submitted as exhibit C-2 the two parties agreed that \$28.00 sq ft was acceptable for the office area. Further the parties discussed the rate for the retail and determined the rental rate should be reduced to \$30.00sq ft. The final market value was calculated using the agreed values.

It was the opinion of the Board that the previous ARB decision was instructive and applied to the

circumstances and facts for the subject lands. This position was agreed to by the parties and the Board.

**Board's Decision:**

The assessment be set at \$3,830,000.00

DATED AT THE CITY OF CALGARY THIS 16 DAY OF SEPTEMBER 2010.

A handwritten signature in blue ink, appearing to read "Amy Golden", is written over a horizontal line.

**Presiding Officer**

**APPENDIX "A"****DOCUMENTS RECEIVED AND CONSIDERED BY THE ASSESSMENT REVIEW BOARD:**

<b>NO.</b>	<b>ITEM</b>
1.	Exhibit C-1 Complainant's Brief
2.	Exhibit C-2 ARB Decision 0391/2010
3.	Exhibit R-1 Respondent's Assessment Brief

*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.*