

**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: 034109405

LOCATION ADDRESS: 3505 Edmonton Trail NE

HEARING NUMBER: 56370

ASSESSMENT: \$3,470,000.00

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 (0331/2010-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 a market value for the property based on the rental rates contained in the previous decision.

Property Description:

The subject property is a commercial use of 30,238 sq ft constructed in 1979 and located in the Greenview Industrial Park. There is a single tenant at the location which is on a high traffic artery.

Issues:

Is the rental rate attributed to the mezzanine area the correct rate?

Complainant's Requested Value:

\$2,880,000.00

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

The ARB agreed with the mezzanine rental rate of \$5.00 per sq ft.

Two different rental rates are applied to the subject property including a \$10.00 sq ft rate for mezzanine space. In the initial submission the Complainant had requested the Board to consider a \$1.00 sq ft rental rate. However based on a decision of the ARB (0331/2010-B) submitted as exhibit C-2 the two parties agreed that \$5.00 sq ft was acceptable. The final market value was calculated using the \$5.00 value.

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 \$3,140,000.00

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

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

Presiding Officer

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

NO.	ITEM
1.	Exhibit C-1 Complainant's Brief
2.	Exhibit C-2 Complainant's Rebuttal
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.*