

**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-26.1, Section 460(4).

between:

Altus Group Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

T. Helgeson, PRESIDING OFFICER

M. Grace, MEMBER

I. Fraser, MEMBER

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

ROLL NUMBER: 054006754

LOCATION ADDRESS: 315 Moraine Road N.E.

HEARING NUMBER: 57724

ASSESSMENT: \$1,520,000

This complaint was heard on the 24th day of August, 2010 at the office of the Assessment Review Board located at 4th Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 2.

Appeared on behalf of the Complainant:

- *D. Chabot*

Appeared on behalf of the Respondent:

- *J. Lepine*

Property Description:

The subject property is a vacant 1.52 acre parcel of land in northeast Calgary, with an Industrial-Commercial land use designation. The subject property is used for storage, and has been assessed at \$1,000,000 per acre.

Issues:

Is the assessment of the subject property correct and fair and equitable compared to similar properties?

Complainant's Requested Value:

Initially, the Complainant requested a reduction in assessment based on \$700,000 per acre, but based on a previous Board Order, amended the request to \$800,000 per acre, for an assessment of \$1,210,000.

Board's Decision:

The Respondent noted that the evidence was much the same as in the matter dealt with under hearing number 59587, and accordingly, a valuation of \$800,000 per acre would not be inappropriate. The panel agreed, and reduced the assessment to \$1,210,000.

DATED AT THE CITY OF CALGARY THIS 24 DAY OF SEPTEMBER 2010.



T. Helgeson
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.*