

**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 Limited, COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***R. Reimer, PRESIDING OFFICER***

***D. Pollard, MEMBER***

***A. Zindler, MEMBER***

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

**ROLL NUMBER: 065078404**

**LOCATION ADDRESS: 1200 37 St SW**

**HEARING NUMBER: 57851**

**ASSESSMENT: \$61,200,000**

This complaint was heard on 28th day of September, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 1.

Appeared on behalf of the Complainant:

- *Jodi Moll, Altus Group Ltd., Agent*

Appeared on behalf of the Respondent:

- *Patricia Ohlinger, Assessor*

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

There was no objection to the composition of the Composite Assessment Review Board (CARB).

There were no other procedural or jurisdictional matters raised.

**Property Description:**

The subject property is a shopping mall consisting of 399,294 sq. ft., known as Westbrook Mall. The property was constructed in 1964 with additions in 1969 and 1972. The City of Calgary considers the property to be "B-" quality.

**Issues:**

The Complainant had identified, on the Assessment Review Complaint Form, number 3, the assessment amount, and number 4, the assessment class, as matters that apply to the complaint. The Complainant's submission only addressed the assessment amount and, accordingly, the CARB will only deal with that matter.

**Complainant's Requested Value:**

On the Assessment Review Board Complaint Form the Complainant requested a value of \$43,600,000. This was revised at the hearing to \$59,510,000.

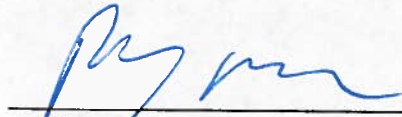
**Position of the Parties:**

Both parties advised the CARB that they had reached mutual agreement on a revised Income Approach Calculator, which was submitted as exhibit R2. The revised assessment was \$59,510,000.

**Board's Decision:**

The CARB respects the mutual agreement of the parties and sets the revised assessment at \$59,510,000.

DATED AT THE CITY OF CALGARY THIS 29 DAY OF September 2010.

  
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R. Reimer  
Presiding Officer

**Appendix A:**

**Documents submitted by the Parties and considered by the CARB**

1. C1- Evidence Submission of the Complainant
2. C2-Assessment Review Board Complaint Form
3. R1-Assessment Brief
4. R2-Income Approach Calculator
5. R3-Calgary Assessment Review Board Decision ARB 0842/2010-P
6. R4- Calgary Assessment Review Board Decision ARB 0727/2010-P

*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.*