

**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:**

***1024410 Alberta Ltd., COMPLAINANT***

**and**

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

**before:**

***Board Chair, T Golden  
Board Member, J. O'Hearn  
Board Member, T. Usselman***

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:

<b>ROLL NUMBERS:</b>	<b>029026135 and 029026101</b>
<b>LOCATION ADDRESS:</b>	<b>5401 Temple Dr. NE</b>
<b>HEARING NUMBER:</b>	<b>56237 and 56159</b>
<b>ASSESSMENT:</b>	<b>\$3,060,000.00 and \$14,310,000.00</b>

This complaint was heard on 30 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:

- *No one appeared*

Appeared on behalf of the Respondent:

- *S. Cook*

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

No evidence was provided by either party as the values presented to the Board were negotiated and agreed to.

**Property Description:**

The subject properties are two commercial properties in the NE section of the City.

**Issues:**

- 1) Does the negotiated assessment for each file represent market value?

**Complainant's Requested Value:**

As a result of discussions the requested values are on roll numbers 029026135, \$3,060,000.00 and 029026101, \$10,640,000.00.

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

The Board is satisfied that the requested values represent market values.

The assessor explained that the issues resolved were related to rental rates for office and grocery space. The rates agreed to represent typical for this type of space and represented market value.

The board was convinced that the agreed to values were market value and appropriate for this assessment year.

**Board's Decision:**

The Board establishes the assessment for roll numbers 029026135, \$3,060,000.00 and 029026101, \$10,640,000.00.

DATED AT THE CITY OF CALGARY THIS 19 DAY OF October 2010.

Tom Golden

Tom Golden  
Presiding Officer

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

<b>NO.</b>	<b>ITEM</b>
------------	-------------

---

*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.*