

**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:**

***Big Red Holdings Alberta Ltd., COMPLAINANT***

**And**

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

**Before:**

***D. Sanduga, PRESIDING OFFICER***

***J. Kerrison, MEMBER***

***K. Kelly, 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: 445030000**

**LOCATION ADDRESS: 8 R Country Hills CL NW**

**HEARING NUMBER: 58590**

**ASSESSMENT: \$12,040,000**

This complaint was heard on 14 day of October, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- *Reid Hutchinson*

Appeared on behalf of the Respondent:

- *Tyler Johnson*

**Property Description:**

The subject property land use designation as a special purpose – recreation, operating as a golf course located at 8R Country Hills CL NW. The subject contains a 6,300 square feet warehouse , two retail outlets having 37,369 square feet and an out building containing 4,704 sq. ft.

**Issues:**

- 1- The city has not recognized the loss in value of the closed golf course.
- 2- There are errors in the calculations of the golf course improvements.

**Complainant's Requested Value:**

\$ 10, 500,000

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

The assessment was derived on a cost approach to value which is common to similar golf course assessments. The Complainant issue of remedy for income loss is not relevant and in the same manner provides no relief to other commercial building renovation.

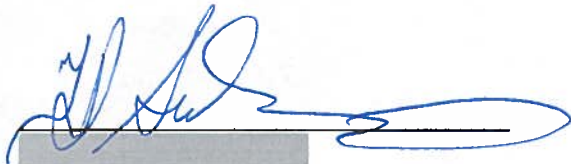
The Complainant failed to provide persuasive evidence on the condition of the subject property on December 31, 2009 .

The Respondent is in agreement with the recalculation for accurate GST allowance for \$350,668. Therefore the Board decision is to revise the 2010 assessment to \$11,689,332 rounded \$11,680,000.

**Board's Decision:**

Board decision is to reduce the 2010 assessment to \$11,680,000.

DATED AT THE CITY OF CALGARY THIS 26 DAY OF October 2010.

A handwritten signature in blue ink, consisting of a stylized 'M' followed by a long horizontal stroke and a large loop at the end.

**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.*