

**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:**

***M. Chilibeck, PRESIDING OFFICER***

***P. Pask, MEMBER***

***J. Rankin, 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: 049001217**

**LOCATION ADDRESS: 2850 – SUNRIDGE BV NE**

**HEARING NUMBER: 57466**

**ASSESSMENT (2010): \$33,040,000**

This complaint was heard by the Composite Assessment Review Board on 18 day of October, 2010 at the office of the Assessment Review Board in Boardroom One located on Floor Number four at 1212 – 31 Avenue NE, Calgary, Alberta.

Appeared on behalf of the Complainant:

- *B. Ryan*

Appeared on behalf of the Respondent:

- *K. Buckry*

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

There were no objections to the composition of the Board.

There were no preliminary matters raised

**Property Description:**

The subject property is a suburban office property in northeast Calgary assessed at a vacancy rate of 9% and assessed for 6.247 acres of excess land at \$1.1 million per acre.

**Issues:**

The ARB Complaint form identified several reasons for complaint. However at the outset of the hearing, the Complainant clarified there were two reasons:

- 1) The assessed rate for the excess land is incorrect
- 2) The vacancy rate for the office area should be changed from 9% to 14% in accordance with previous Board decisions.

**Complainant's Requested Value:**

\$29,900,000.

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

The Complainant submitted that in their discussions with the Respondent it was discovered that the subject excess land should be valued at \$1 million per acre rather than \$1.1 million. Also, that other similar lands in the area of subject are assessed at \$1 million per acre.

The Respondent agreed with the Complainant that \$1 million per acre is correct.

The Complainant submitted ten CARB decisions of similar property changing the vacancy rate to 14%. As the argument and evidence regarding vacancy in this hearing would be the same as presented for the ten hearings, the Complainant requested that the Board change the vacancy rate on this complaint accordingly.

The Respondent agreed that it would be appropriate to change the vacancy rate as requested by the Complainant.

**Board's Decision:**

Based on the forgoing, the Board changes the assessment to \$29,900,000.

DATED AT THE CITY OF CALGARY THIS 26<sup>th</sup> DAY OF OCTOBER 2010.



**Myron Chilibeck**  
**Presiding Officer**

**APPENDIX "A"**

**DOCUMENTS RECEIVED AND CONSIDERED BY THE CARB**

<b>No.</b>	<b>Item</b>
1.	Exhibit 1C Complainant's Evidence Package
2.	Exhibit 2C Complainant's CARB Decision Package
3.	Exhibit 3C Complainant's Requested Assessment Calculations

*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.*