

**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:**

***Linnell Taylor & Associates, COMPLAINANT***

**And**

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

**Before:**

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

***I. Zacharopoulos, MEMBER***

***A. Wong, 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: 058207614**

**LOCATION ADDRESS: 1301 – 16 AV NW**

**HEARING NUMBER: 56205**

**ASSESSMENT: \$59,970,000**

This complaint was heard on 19<sup>th</sup> day of October, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- *D. Sheridan*

Appeared on behalf of the Respondent:

- *J. Young*

**Property Description:**

The subject properties comprise of 3 Hi-Rise buildings designated as special purpose – community institutions known as Owasina Hall, East Hall and the Tower. Owasina Hall is closed and vacant since 2005. East Hall and the Tower are used as student campus of the Southern Alberta Institute of Technology. The subject is located at 1301-16 AV NW.

**Issues:**

To change valuation from Income approach to Cost approach. or

Resetting the vacant building assessment to zero value.

**Complainant's Requested Value: \$**

\$42,000,000

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

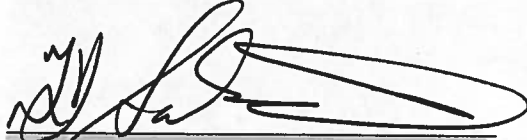
The Board finds that 95 % adjustment on Owasina Hall is sufficient and the current value is attributed to the remaining improvement. The Board is of the opinion that the cost approach to value is the most appropriate mythology to use in assessing the subject property.

The Board is in agreement that assessment based on the cost approach from Marshall & Swift supports the 2010 assessment.

**Board's Decision:**

The decision of the Board is to confirm the 2010 assessment at \$59,970,000.

DATED AT THE CITY OF CALGARY THIS 2 DAY OF November 2010.



**Dean Sanduga**  
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.*