

**CALGARY  
COMPOSITE ASSESSMENT REVIEW BOARD (CARB)  
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*

*J. Rankin, MEMBER*

*P. Pask, 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: 730062700**

**LOCATION ADDRESS: 33 – MCKENZIE TOWNE GA SE**

**HEARING NUMBER: 59839**

**ASSESSMENT (2010): \$2,810,000**

This complaint was heard by the Composite Assessment Review Board on 22nd day of October, 2010 at the office of the Assessment Review Board in Boardroom One located at Floor Number Four at 1212 – 31 Avenue NE, Calgary, Alberta.

Appeared on behalf of the Complainant:

- *S. Sweeny-Cooper*

Appeared on behalf of the Respondent:

- I. McDermott

**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 consists of a parcel of land of 37,675 square feet and a quality A+ medical office building of 10,094 rentable area constructed in 2008.

This property is one of several parcels located in SE Calgary within the McKenzie Towne shopping centre.

**Issues:**

The ARB Complaint form shows several reasons for complaint against the property assessment. However at the outset of the hearing the Complainant clarified there was one reason;

- 1) The assessed rental rate is incorrect.

**Complainant's Requested Value:**

\$2,420,500.

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

The subject building is stratified into three area ranges; 0 to 1000 sq. ft., 1001 to 2500 sq. ft. and 2501 to 6000 sq. ft. and assessed at a rental rate of \$26, \$24 and \$22 per sq. ft.

The Complainant requests the rental rate be changed to \$22, \$21 and \$19 per sq. ft. respectively supported by several equity comparables from throughout the City of Calgary. Only three comparables are in the same quadrant as the subject and six are in south Calgary. Of the six comparables, one was identified to be a medical office building. This building was constructed in 1980 and is rated as quality C/B. The Board finds these comparables are of varying quality, ages, type and location and therefore not sufficiently comparable to the subject property.

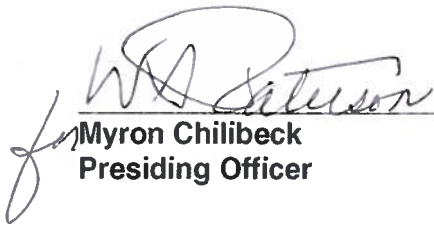
The Respondent provided an ARFI (Assessment Request for Information) summary of lease rents from leases within the shopping centre in support of the assessed rent rates. These rates range from \$22 to \$32 per sq. ft. The Board find these rates support the assessed rates.

Based on the forgoing, the Board is convinced to confirm the assessment.

**Board's Decision:**

The assessment is confirmed at \$2,810,000.

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

  
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Myron Chilibeck  
Presiding Officer

**APPENDIX "A"**

**DOCUMENTS RECEIVED AND CONSIDERED BY THE CARB**

No.	Item	
1.	Exhibit 1C	Complainant's Evidence Package
2.	Exhibit 2R	Respondent's Evidence Package

*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.*