

**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-26.1, Section 460(4).

between:

Altus Group Ltd., *COMPLAINANT*

and

The City Of Calgary, RESPONDENT

before:

J. Noonan, ***PRESIDING OFFICER***

J. O'Hearn, ***MEMBER***

K. Coolidge, ***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:	032029407
LOCATION ADDRESS:	2120 39 Ave NE
HEARING NUMBER:	59109
ASSESSMENT:	\$2,460,000

This complaint was heard on the 18th day of October, 2010 at the office of the Assessment Review Board located at the 4th Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 2.

Appeared on behalf of the Complainant:

- D. Chabot, Sr. Tax Advisor - Altus Group Ltd.

Appeared on behalf of the Respondent:

- S. Powell, A. Doborski, Assessors - *The City of Calgary*

Property Description:

The subject is located at 2120 39 Ave NE, Calgary. It is a 14,521 sq. ft. owner-occupied warehouse with 66% office finish built in 1977 on 1.25 acres in the North Airways area. The assessed value is \$2,460,000.

Jurisdictional or Procedural Issues Heard:

The Respondent noted the absence of the usual Altus attachment to the complaint form, and in its stead, copies of the assessment notice and business tax assessment, with notations of the year-over-year % increase in assessment. The Respondent pointed to *Matters Relating to Assessment Complaints Regulation (MRAC)*:

9(1) A composite assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.

In light of this provision, the Respondent requested that the only evidence the Composite Assessment Review Board (CARB) should hear be confined to the year-over-year percent increase in assessment.

The Complainant, upon checking with office staff, confirmed that the usual attachment was indeed missing, but was prepared to continue the hearing if the CARB limited the issue to percent increase.

The CARB found little leeway in the wording of the regulation, and ruled in favour of the Respondent. No further jurisdictional matters were raised.

Issue:

Should the subject assessment increase 22% from the previous year?

Board's Findings in Respect of Each Matter or Issue:

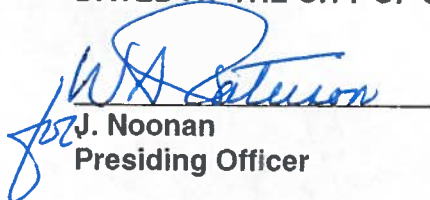
The Complainant submitted the assessment should not increase and showed 5 equity comparables with a median assessment of \$153, the same as the requested value. The Respondent presented 7 equity comparables in defence of the assessment.

The CARB found the Respondent's comparables, especially those with higher than average office finish, better representative of the subject, and supportive of the assessment.

Board Decisions on the Issues:

The Board confirms the assessment of \$2,460,000.

DATED AT THE CITY OF CALGARY THIS 28 DAY OF OCTOBER 2010.


J. Noonan
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.*