

**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:

R. Mowbrey, 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: 034198200

LOCATION ADDRESS: 3811 EDMONTON TR NE

HEARING NUMBER: 57667

ASSESSMENT: \$1,160,000

This complaint was heard on the 1st. day of November, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- B. Ryan Agent

Appeared on behalf of the Respondent:

- A. Jerome Assessor
- S. Powell Assessor

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

Upon questioning by the Presiding Officer, the parties present indicated they had no objection to the composition of the Board.

In addition, the Board could not see any circumstances that might raise an apprehension of bias.

Preliminary Issue:

The Respondent brought forth the issue that the City would not be pursuing the vacancy issue. The Respondent advised the Board that the City accepted the 14% vacancy rate in the NE Calgary for the suburban office market, due to the number of Board decisions that have occurred regarding the vacancy rate in favour of the Complainant. The Board accepts the conclusion of those decisions, and finds a 14% vacancy rate appropriate for subject NE suburban office building. Since the vacancy issue was the only issue, the hearing was adjourned.

Complainant's Requested Value:

The Complainant's requested value is \$1,010,000.

Board's Decision:

The decision of the Board is to reduce the 2010 assessment of \$1,160,000 to \$1,010,000.

DATED AT THE CITY OF CALGARY THIS 8th DAY OF NOVEMBER 2010.



R. Mowbrey
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.*

Exhibits:

C-1 Complainant's Board decisions (43 pages).

C-2 Complainant's evidence (217 pages).

R-1 Respondent's evidence (74 pages).