

**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:**

***S. Barry, PRESIDING OFFICER***

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

***P. Pask, MEMBER***

This is a complaint to the Calgary Composite Assessment Review Board (CARB) in respect of Property assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

<b>ROLL NUMBER:</b>	<b>757092507</b>
<b>LOCATION ADDRESS:</b>	<b>70 Shawville Bv, S.E., Calgary, Ab</b>
<b>HEARING NUMBER:</b>	<b>59871</b>
<b>ASSESSMENT:</b>	<b>\$27,960,000</b>

This complaint was heard on the 8th day of December, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 2.

Appeared on behalf of the Complainant:

- *A. Izard, Altus Group Ltd.*

Appeared on behalf of the Respondent:

- *K. Gardiner, City of Calgary*

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

There were no Procedural or Jurisdictional matters raised before the Board.

**Property Description:**

The property under complaint is a retail shopping centre (power), constructed during the periods of 1990 and 1995, containing 102,701 sq.ft. of rentable area, situated on a 10.66 ac parcel in the community of Shawnessy.

**Issues:**

The issues raised included the calculation of the square footage of various components and the assessed rental rates.

**Complainant's Requested Value:**

The disclosure document requested an assessment of \$26,490,000.

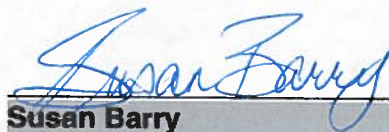
**Board's Decision in Respect of Each Matter or Issue:**

At the beginning of the hearing the Parties advised the Board that some factual areas regarding the classification and/or calculation of floor space had been corrected, as follows: the Mezzanine floor area was increased from 776.62 sq.ft. to 1,707 sq.ft.; the restaurant/dining area was reclassified as CRU and the storage area of 875 sq.ft. was deleted. The resulting assessment calculated by the Respondent was \$27,800,000 for the property under complaint and this assessment was accepted by both Parties who requested that the Board agree to this revised assessment. Inasmuch as this was a mutually acceptable disposition of the Complaint, the Board accepted the revised assessment.

**Board's Decision:**

The 2010 assessment is revised to \$27,800,000

DATED AT THE CITY OF CALGARY THIS 10<sup>th</sup> DAY OF DECEMBER 2010.



**Susan Barry**  
Presiding Officer

**APPENDIX "A"****DOCUMENTS RECEIVED AND CONSIDERED BY THE CARB:****NO.    ITEM**

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1.    Complainant's Assessment Brief
  2.    Respondent's Assessment Brief

*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.*