

**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, Revised Statutes of Alberta 2000 (the Act).

between:

1445122 Alberta Ltd. (as represented by Altus Group Limited), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

Ivan Weleschuk, PRESIDING OFFICER

Y. Nesry, MEMBER

J. Pratt, MEMBER

This is a complaint to the Calgary Assessment Review Board in respect of a property assessment prepared by the Assessor of The City of Calgary and entered in the 2012 Assessment Roll as follows:

ROLL NUMBER:	115069106
LOCATION ADDRESS:	2882 Glenmore Trail S.E.
HEARING NUMBER:	68031
ASSESSMENT:	\$7,700,000

- [1] This complaint was heard on 3rd day of July, 2012 at the office of the Assessment Review Board located at Floor Number Four, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 2.

Appeared on behalf of the Complainant:

- D. Chabot

Appeared on behalf of the Respondent:

- R. Fegan

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

- [2] There were no procedural or jurisdictional matters raised by either party. Neither party objected to the panel before them. The hearing proceeded to hear the merits of the complaint.

Property Description:

- [3] The subject property is located at 2882 Glenmore Trail S.E, in the Ogden District. The building was constructed in 1977. It is a two-storey suburban office building with a total of 59,498 ft² on the two floors, and 96 stalls of underground parking. The property is zoned Direct Control (DC) District.
- [4] The property is assessed using an income approach, with 59,065 ft² of office space assessed at a rate of \$10.00/ft², 433 ft² of ATM use assessed at \$45.00/ft², and the 96 underground parking spaces assessed at \$1,080.00 per space. The total 2012 assessment is \$7,700,000 as indicated in the 2012 Property Assessment Notice.

Complainant's Requested Value: \$6,500,000

Issues:

- [5] At the commencement of the hearing, the Complainant withdrew the complaint related to the vacancy rate used by the City in calculating the 2012 Assessment. The Respondent then stated that they accept the area put forth by the Complainant for the ATM area, at 100 ft².
- [6] This eliminated the two issues raised by the Complainant, and there were no other matters at issue on this file. Both parties agreed that when the adjustments, as agreed to, were considered, the appropriate assessment is \$7,500,000.

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

- [7] Based on the opening statements of the two parties, the withdrawal of the vacancy rate issue by the Complainant, the Respondent's agreement to use the Complainant's ATM area in calculating the 2012 Assessment, and both parties agreeing that the resulting assessment be changed to \$7,500,000, the Board changes the 2012 Assessment to \$7,500,000.
- [8] Exhibit R1-Respondent's Disclosure Package was entered as an exhibit to demonstrate the details of the assessment calculation (page 6 and 7), and the impact of the agreed to changes on the assessed value. It was the only exhibit marked.

Board's Decision:

- [9] For the reasons discussed above, the Board concludes that the 2012 Assessment be changed to \$7,500,000.

DATED AT THE CITY OF CALGARY THIS 18th DAY OF July 2012.



Ivan Weleschuk
Presiding Officer

APPENDIX "A"**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
R1	Respondent's Disclosure

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.*