

**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:**

***The Italia Scampi House Ltd.,(as represented by Altus Group), COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***T. B. Hudson, PRESIDING OFFICER***

***Y. Nesry, MEMBER***

***J. Lam, 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: 046047809**

**LOCATION ADDRESS: 314 16 AV NW**

**FILE NUMBER: 68453**

**ASSESSMENT: \$2, 890,000**

This complaint was heard on the 25th day of July, 2012 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 4.

Appeared on behalf of the Complainant:

- *B. Neeson*
- *K. Fong*

Appeared on behalf of the Respondent:

- *H. Yau*
- *R. Ford*

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

[1] There were no procedural or jurisdictional matters raised by the parties.

**Property Description:**

[2] The subject property is a 0.36 acre parcel of land, and is improved with 6,205 square feet (sf.) of free standing full service restaurant dining lounge space, 5,205 sf. of second floor office, and 2,190sf. of storage. The property is located on 16 AV and 3 ST in the Mount Pleasant community of NW Calgary. The current assessment is \$2,890,000 based on the capitalized income approach to value.

**Issues:**

Should the Assessment Amount be Reduced by Changing the Rent Rate for Second Floor Office to \$10 Per Square Foot (psf.) from the Assessed Rate of \$15 psf.?

**Complainant's Requested Value:** \$2,570,000

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

**The Board finds insufficient evidence to change the assessed rate for the second floor office space.**

[3] The Complainant submitted the \$10 psf. assessment for the office space next door to the subject property, at 310 16 AV NW; suggesting that the subject rate should be reduced based on equity.

[4] The Respondent countered that the property next door is some 25 years older than the subject and is quality class C- while the subject is B quality class.

[5] No market evidence was submitted by either party.

**Board's Decision:** The assessment is confirmed at \$2,890,000

DATED AT THE CITY OF CALGARY THIS 31 DAY OF Aug 2012.

A handwritten signature in black ink, appearing to read 'T. B. Hudson', written over a horizontal line.

T. B. Hudson  
Presiding Officer

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

<b>NO.</b>	<b>ITEM</b>
1. C1	Complainant Disclosure
2. R1	Respondent 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.*

**For MGB Administrative Use Only**

<i>Decision No. 1092/2012-P</i>			<i>Roll No 046047809</i>	
<u>Subject</u>	<u>Type</u>	<u>Sub-Type</u>	<u>Issue</u>	<u>Sub-Issue</u>
CARB	Retail	2 <sup>nd</sup> floor Office	Equity	Rent Rate