

**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:

***AMA PROPERTIES LTD., (as represented by CANADIAN VALUATION GROUP Ltd.),
COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

R. Glenn, PRESIDING OFFICER

A. Zindler, MEMBER

G. Milne, 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:	175036805
LOCATION ADDRESS:	220 Crowfoot Crescent NW
HEARING NUMBER:	65713
ASSESSMENT:	\$3,650,000

This complaint was heard on Monday the 23rd day of July, 2012 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, in Calgary, Alberta, in Boardroom 12.

Appeared on behalf of the Complainant:

- D. Sheridan, Agent with Linnell Taylor Assessment Strategies

Appeared on behalf of the Respondent:

- A. Mohtadi, S. Turner, and D. Clark, Assessors with The City of Calgary

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

(1) The Board raised the issue of the proper Agent Authorization Form missing from the file. The Respondent picked up on this and confirmed that they took issue with the fact of no proper agent authorization on the file.

(2) However, the Respondent did also state an overriding preference to have the subject assessment amended by consent. Keeping in mind that the Respondent cannot do both, the Board assumed that the Respondent did not wish to "make an issue of it" on this file, and so, the Board considered the agency form objection withdrawn so that a consent amended assessment could be entered on the record. The parties then verbally confirmed their consent to the amended assessment figure of \$3,000,000 on the record.

Property Description:

(3) The subject is a 23 year old freestanding owner-occupied single storey suburban office building with basement offices and storage, comprising a total of : 15,334 SF

Complainant's Requested Value:

\$2,750,000

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

(3) After the parties had a chance to discuss this matter thoroughly between themselves immediately prior to the scheduled hearing, they made a joint presentation to the Board.

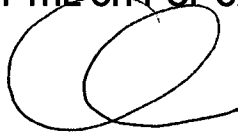
(4) The parties indicated that with the Respondent reducing the assessment of a portion of the basement of the subject property (that is, from \$23/SF to \$8/SF), the parties agreed by confirming on the record that the resulting assessment figure of \$3,000,000 was acceptable to both .

(5) Accordingly, the assessment was revised by mutual consent to \$3,000,000

Board's Decision:

(6) The Board simply accepted the new consented-to revised assessment as put forward by the parties in the amount of \$3,000,000.

DATED AT THE CITY OF CALGARY THIS 16 DAY OF August, 2012.



R. Glenn
Presiding Officer

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

NO.	ITEM
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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*