

**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:**

***Oak Furniture Works Inc.  
(as represented by Altus Group Ltd.), COMPLAINANT***

**and**

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

**before:**

***L. Wood, PRESIDING OFFICER  
R. Cochrane, MEMBER  
I. Fraser, 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 2011 Assessment Roll as follows:

<b>ROLL NUMBER:</b>	<b>049006505</b>
<b>LOCATION ADDRESS:</b>	<b>2878 32 ST NE</b>
<b>HEARING NUMBER:</b>	<b>64005</b>
<b>ASSESSMENT:</b>	<b>\$7,410,000</b>

This complaint was heard on 14 day of July, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- *Mr. K. Fong* *Agent, Altus Group Ltd.*

Appeared on behalf of the Respondent:

- *Mr. D. Zhao* *Assessor, City of Calgary*

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

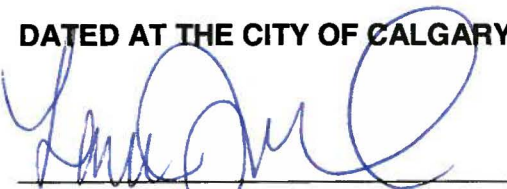
The subject property is known as Amber's Furniture. At the commencement of the hearing, the parties indicated that the 2011 assessment for the subject property contained factual errors. The assessment reflected a total area for 2<sup>nd</sup> floor retail of 9,837 sq. ft. at a market net rental rate of \$12.00 psf. However the assessment should have reflected the 2<sup>nd</sup> floor retail of 4,225 sq. ft. at \$12.00 psf and non retail mezzanine space of 5,612 sq. ft. at \$1.00 psf (Exhibit R1). Based on those changes, the assessment for the subject property is \$6,650,000.

The Board accepts the recommendation correcting factual errors as agreed upon by the parties.

**Board's Decision:**

The decision of the Board is to reduce the 2011 assessment for the subject property from \$7,410,000 to \$6,650,000.

**DATED AT THE CITY OF CALGARY THIS 16 DAY OF AUGUST 2011.**



**Lana J. Wood**  
**Presiding Officer**

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

<b>EXHIBIT NO.</b>	<b>ITEM</b>
1. R1	Respondent's Income Approach Calculator for 2878 32 ST NE

*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.*