

**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:

***Richland Investments Inc., Yiu Cheung Lee c/o Richard Lee
(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:

ROLL NUMBER:	201079290
LOCATION ADDRESS:	2805 32 AV NE
HEARING NUMBER:	62852
ASSESSMENT:	\$11,310,000

This complaint was heard on 15 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. S. Powell* *Assessor, City of Calgary*

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

The subject property is known as the Sunridge Centre, Pearl Garden. At the commencement of the hearing, the Complainant submitted that the restaurant dining lounge space for the subject property (11,107 sq. ft.) should be reduced from \$37.00 psf to \$32.00 psf. This request is based on reductions given to adjacent restaurant spaces brought forward in other hearings.

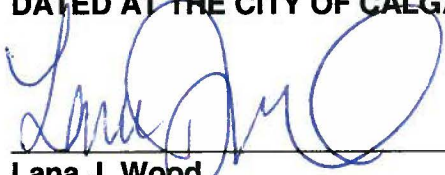
The Respondent did not dispute the \$32.00 psf rental rate but indicated that the Complainant did not identify this as an issue in his disclosure (Exhibit C1 page 15).

The Board accepts the rate of \$32.00 psf based on the parties' agreement that \$32.00 psf should be applied to the subject property's restaurant dining lounge space.

Board's Decision:

The decision of the Board is to reduce the 2011 assessment for the subject property from \$11,310,000 to \$10,630,000 (truncated).

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:**

EXHIBIT NO.	ITEM
1. C1	Complainant's Disclosure
2. C2	Complainant's Rebuttal
3. 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.*