

**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:

I.S. Lands Inc. (as represented by Altus Group Ltd.), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

L. Wood, PRESIDING OFFICER

R. Roy, MEMBER

T. Usselman, 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:	201314994
LOCATION ADDRESS:	4720 CROWCHILD TR NW
HEARING NUMBER:	62854
ASSESSMENT:	\$14,180,000

This complaint was heard on 8 day of August, 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. R. Hutchinson* *Agent, Altus Group Ltd.*
- *Mr. B. Neeson* *Agent, Altus Group Ltd.*

Appeared on behalf of the Respondent:

- *Mr. Tyler Johnson* *Assessor, City of Calgary*
- *Ms. B. Thompson* *Assessor, City of Calgary*

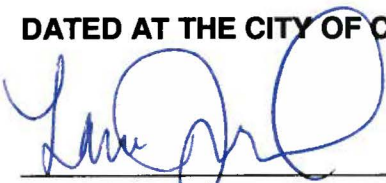
Board's Decision in Respect of Procedural or Jurisdictional Matters:

At the commencement of the hearing, the Complainant submitted that the parties had reached an agreement in regards to this complaint. The subject property is a car dealership known as Shaganappi Motors. The Complainant indicated there are restricted land development caveats that affect the subject property which warrant a 25% reduction to the land value. This would reduce the subject's land value, which is comprised of 8.060 acres, from \$8,640,000 to \$6,480,000. The Complainant stated that he initially had concerns regarding the assessed value placed on the building; however, upon further consideration, he agreed its value was within reason. The Respondent agreed with the reduction, stating that surrounding lands had received a 25% reduction based on the restrictive covenants; therefore, based on equity, the subject lands should receive the same reduction.

Board's Decision:

The decision of the Board is to reduce the 2011 assessment for the subject property from \$14,180,000 to \$12,025,000.

DATED AT THE CITY OF CALGARY THIS 21st DAY OF SEPTEMBER 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 Submission
2. C2	Complainant's Rebuttal
3. R1	Respondent's Submission

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.*