

**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:**

***Deer Valley Village Shopping Centre Ltd. (as represented by Linnel Taylor Assessment Strategies), COMPLAINANT***

**and**

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

**before:**

***T. Hudson, PRESIDING OFFICER  
J. O' Hearn, MEMBER  
J. Joseph, 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: 200599694**

**LOCATION ADDRESS: 1176 137 AV SE**

**HEARING NUMBER: 63506**

**ASSESSMENT: \$298,000**

This complaint was heard on the 16th day of August, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 6.

Appeared on behalf of the Complainant:

- *J. Mayer*

Appeared on behalf of the Respondent:

- *R. Farkas*

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

The parties clarified that the subject of this property assessment complaint hearing # 63506, is an exempt commercial retail unit ( CRU ) space within the Deer Valley Village Shopping Centre. However, there is no dispute over the current assessed value of the exempt CRU space. Hearing # 63505 will deal with the property assessment complaint with respect to the remainder of the Centre.

**Property Description:**

The subject property is an exempt CRU space of 1,415 square feet located in a retail strip shopping centre located on a 2.96 acre parcel, and including 26,406 square feet of improvements. The improvements include commercial retail unit (CRU) space, a pad site, a recreational area, and a combination gas bar, convenience store, car wash facility.

**Issues:**

The Complainant advised that there are no issues with respect to the assessed value of the subject exempt CRU space.

**Complainant's Requested Value:** \$298,000

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

The Board finds that no adjustment to the current assessment of the subject property is necessary.

**Board's Decision:** The assessment is confirmed at \$298,000

DATED AT THE CITY OF CALGARY THIS 23 DAY OF SEPTEMBER 2011.



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. C2	Complainant Disclosure Pt. 2
3. C3	Complainant Rebuttal
4. R1 and R2	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.1756</i>		<i>Roll No.200599694</i>		
<u>Subject</u>	<u>Type</u>	<u>Sub-type</u>	<u>Issue</u>	<u>Sub-issue</u>
CARB	Retail	Strip plaza	Exemption	School or similar