# 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:

QUALEX-LANDMARK TOWERS INC. (as represented by Assessment Advisory Group), COMPLAINANT

and

The City Of Calgary, RESPONDENT

#### before:

Earl K Williams, PRESIDING OFFICER
K Coolidge, MEMBER
R Deschaine, 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: 067232900** 

**LOCATION ADDRESS: 1140 10 Ave SW** 

**HEARING NUMBER: 63558** 

**ASSESSMENT: \$13,600,000** 

This complaint was heard on 17 day of August, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

T Howell

Appeared on behalf of the Respondent:

L Wong and J Toogood

### **Property Description:**

The subject property at 1140 10 Ave SW is a 30,000 square foot retail strip mall with a Subproperty Use CS2100 Retail in the Community of Beltline. The subject property was constructed in 1970 on a 1.78 acre site with traffic collector, corner lot and abutting a train track influences

#### Issues:

The adjustments to the market comparables are not reflected in the assessed value.

Complainant's Requested Value: \$10,110,000

# **Board's Decision:**

The Complainant advised that based on a further review of the evidence the assessment is fair and equitable.

The Board confirmed the assessment of \$13,600,000.

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

Earl K Williams

**Presiding Officer** 

## **APPENDIX "A"**

# DOCUMENTS PRESENTED AT THE HEARING AND CONSIDERED BY THE BOARD:

NO. ITEM

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.