

**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:**

***AMA Properties LTD. (as represented by Canadian Valuation Group LTD. and Linnell Taylor and Associates), COMPLAINANT***

**and**

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

**before:**

***P Petry, PRESIDING OFFICER  
D Julien, MEMBER  
J Pratt, 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>175036805</b>
<b>LOCATION ADDRESS:</b>	<b>220 Crowfoot Crescent N.W.</b>
<b>HEARING NUMBER:</b>	<b>64104</b>
<b>ASSESSMENT:</b>	<b>\$2,940,000</b>

This complaint was heard on the 25th day of August, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- Mr. J Mayer

Appeared on behalf of the Respondent:

- Mr. H Yau

**Property Description:**

The subject property is a freestanding suburban office building located in the Crowfoot Town Centre. The subject property has been assessed based on the capitalized net income approach.

**Issue:**

The only issue raised before the CARB at the hearing on August 25, 2011 was one related to the size of the subject property.

Other matters and issues were raised in the complaint filed with the Assessment Review Board (ARB) on March 4, 2011. The only issue however, that the parties sought to have the Composite Assessment Review Board (CARB) address in the hearing on August 25, 2011 is that referred to above, therefore the CARB has not addressed any of the other matters or issues initially raised by the Complainant.

**Recommendation by the Parties**

Both parties requested that the CARB consider their recommendation respecting a correction to the rentable area of the subject. Should the CARB accept the joint recommendation of the parties which results in a new value of \$2,830,000, then the matters in this complainant would be fully resolved.

**Board's Decision in Respect of This Matter**

The parties indicated that the income pro-forma shown on page 18 of the Respondent disclosure reflects the corrected size and also reflect the end value recommended by both parties as the assessment for 2011.

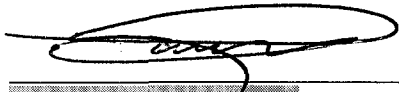
The parties submitted page 18 as an independent document which the CARB labelled as exhibit C-3. Both parties signed this document as representing their recommendation to the CARB. The CARB accepted the party's recommendation and the reason given.

### Summary

The CARB has agreed to the recommendation of the parties and therefore sets the assessment for the subject property at \$2,830,000 for 2011.

It is so ordered.

DATED AT THE CITY OF CALGARY THIS 13<sup>th</sup> DAY OF SEPTEMBER 2011.



Presiding Officer  
Paul G. Petry

### APPENDIX "A"

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

<b>NO.</b>	<b>ITEM</b>
1. C1	Complainant Disclosure
2. R2	Respondent Disclosure
3. C3	Joint Recommendation of the Parties

**An appeal may be made to the Court of Queen's Bench in accordance with the Municipal Government Act as follows:**

**470(1)** *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.*

**470(2)** *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).*

**470(3)** *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*