

**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:**

***1127326 Alberta Ltd.(as represented by Assessment Advisory Group Inc.),  
COMPLAINANT  
and***

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

**before:**

***Board Chair, J.Zezulka  
Board Member 1, A. Ang  
Board Member 2, D. Julien***

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: 031019300**

**LOCATION ADDRESS: 3305 - 32 Street NE**

**HEARING NUMBER: 63811**

**ASSESSMENT: 3,460,000.00**

This complaint was heard on 29 day of August, 2011 at the office of the Assessment Review Board located at Floor Number Three, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom Eight.

Appeared on behalf of the Complainant:

- *T. Howell*

Appeared on behalf of the Respondent:

- *C. Neal*
- *R. Powell*

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

No specific jurisdictional or procedural issues were raised, and the CARB proceeded to hear the merits of the complaint.

**Property Description and Background:**

The subject is a retail vehicle / accessories – Car Dealership, located in the Horizon district of NE Calgary. The building is 18,388s.f. . The land area is 2.26 acres. The property is assessed using the cost approach, which produces an assessment of \$188.17 per s.f. the original assessment was \$4,860,000. An amended assessment notice was sent on March 3, 2011, reducing the assessment to \$3,460,000.

**Issues:**

A number of issues were raised on the complaint form. However, upon reviewing the evidence, the Complainant chose to withdraw the complaint, and did not wish to proceed further.

**Complainant's Requested Value:**

\$3,000,000.00 on the Complaint form, but withdrawn at the hearing.

**Board's Decision**

The assessment is confirmed at \$3,460,000 with the consent of both parties.

DATED AT THE CITY OF CALGARY THIS 7<sup>th</sup> DAY OF SEPTEMBER, 2011.



**Jerry Zezulka**  
**Presiding Officer**

**APPENDIX "A"****DOCUMENTS PRESENTED AT THE HEARING  
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
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NONE	
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*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**

Decision No.		Roll No.		
<u>Subject</u>	<u>Type</u>	<u>Issue</u>	<u>Detail</u>	<u>Issue</u>
CARB	2 Retail, Auto Dealership	Withdrawal		