

**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:**

***McKenzie Towne Facility Inc., COMPLAINANT (as represented by Altus Group Limited)***

**and**

***The City of Calgary, RESPONDENT***

**before:**

***J. Dawson, PRESIDING OFFICER***

***R. Kodak, MEMBER***

***B. Jerchel, 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>730099306</b>
<b>LOCATION ADDRESS:</b>	<b>20 Promenade Park SE</b>
<b>HEARING NUMBER:</b>	<b>61982</b>
<b>ASSESSMENT:</b>	<b>\$ 13,960,000</b>

These complaints were heard on the 17<sup>th</sup> day of October, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 1.

Appeared on behalf of the Complainant:

- *C. Van Staden*                      *Agent, Altus Group Limited*

Appeared on behalf of the Respondent:

- *K. Hess*                              *Senior Assessor, City of Calgary*

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

No objections in respect of procedural or jurisdictional matters were raised.

**Property Description:**

The subject property is a multi-tenanted senior's residence located in the south east suburban community of McKenzie Towne. It is a three storey structure built in 2002 with an assessable area of 105,579 square feet in average condition. It sits on 3.02 acres with a 'Direct Control District' land use classification. The Respondent utilized the Cost Approach and arrived at an assessment of \$13,960,000.

**Issues:**

The Complainant identified three matters on the complaint forms to discuss:

- Matter 3    assessment amount
- Matter 4    assessment class
- Matter 10   whether the property or business is exempt from taxation

Through the course of the hearing the Board found that the only issue was the assessment amount, specifically:

What is the correct land value for the parcel?

**Complainant's Requested Value:** \$ 13,040,000

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

What is the correct land value for the parcel?

**The Board determined that the correct land value is as assessed at \$3,681,666.**

In making our decision the Board carefully looked at the evidence supplied by the Complainant and determined that the comparables contained in C1 were of little value to the Board to consider altering the assessment.

The Respondent chose not to submit a Disclosure Document nor spoke to the assessment but instead spoke on the lack of evidence from the Complainant and asked the Board to make a decision with the evidence provided.

Whereas no evidence was provided to support the land value asserted by the Complainant and whereas the Complainant chose not to argue the building value the Board confirmed the values as assessed.

**Board's Decision:**

After considering all the evidence and argument before the board the assessment is confirmed at \$13,960,000.

DATED AT THE CITY OF CALGARY THIS 17<sup>th</sup> DAY OF November 2011.

  
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J. Dawson  
Presiding Officer

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

<b>NO.</b>	<b>ITEM</b>
1. C1	Complainant 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.*

<b>Municipal Government Board use only: Decision Identifier Codes</b>				
Appeal Type	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Residential	High-Rise Apartment	Cost Approach	Land Value