

**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:

1167186 ALBERTA LTD., OWNER, (as represented by Altus Group), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

C. McEwen, PRESIDING OFFICER

A. Blake, MEMBER

R. Roy, 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: 067234104

LOCATION ADDRESS: 800 1 AVE SW

HEARING NUMBER: 63195

ASSESSMENT: \$2,850,000

This complaint was heard on the 21st day of September, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- G. Kerslake

Appeared on behalf of the Respondent:

- D. Lidgren

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

There were no jurisdictional or procedural matters raised by either party.

Property Description:

The subject property is the LaCaille Parkade, a stand-alone, underground parking structure located in the north eastern periphery of the downtown core. The subject is a public parking facility with sixty-eight stalls that has been assessed using the Income Approach to Value.

Issues:

Is the subject property assessed higher than market value and is the assessment, therefore, inequitable to comparable properties? Specifically, is the Operating Cost Allowance correct?

Complainant's Requested Value:

\$1,140,000

Board's Findings and Reasons in Respect of Each Matter or Issue:

The Board finds the Complainant's evidence insufficient to reduce the subject assessment for the following reasons:

The Complainant has requested a change to the Operating Cost ratio used in the assessment of the subject property. In support of the Complainant's specific request to adjust the ratio from 25% to 52%, the Complainant provided the Board a table showing six parking lot properties, including the subject (C1, page 22), indicating the actual annual Income and Expenses of the properties for 2009/2010. The Complainant argued that the actual expenses shown exceed the typical Operating Cost ratio applied by the city for assessment purposes and that the subject's Operating Costs, including Business and Property taxes, were twice the city's typical. The Complainant did not, however, provide the Board any evidence to support the data on the chart. The Complainant argued that the source information was confidential and only available to the city and the Board by viewing the source documents within the security of the Altus office.

The Board does not accept the Complainant's position that the invitation (C1, page 18) to

view the evidence meets the legislated requirement regarding the full disclosure of evidence. In addition, the Board is legislated to make decisions on the evidence before it and, clearly, the invitation extended the city as noted above, does not meet that test. It should also be noted that, contrary to the opinion of the Complainant, the Board is not a representative of the city.

In conclusion, the Complainant's evidence is unsubstantiated and given little weight by the Board.

Board's Decision:

The subject assessment is confirmed at \$2,850,000.

DATED AT THE CITY OF CALGARY THIS 26th DAY OF OCTOBER 2011.



C. McEwen
Presiding Officer

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

NO.	ITEM
1. C1	Complainant Disclosure
2. C2	Complainant Rebuttal
3. R1	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 ADMINISTRATIVE USE

Subject	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Other Property Type	Parking	Income Approach	Expenses