

**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:

Copez Properties Ltd., (as represented by Altus Group), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

C. McEwen, PRESIDING OFFICER

J. Rankin, 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:

ROLL NUMBER: 067232504

LOCATION ADDRESS: 999 8 ST SW

HEARING NUMBER: 64424

ASSESSMENT: \$17,710,000

This complaint was heard on the 30th day of September, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, AB, Boardroom 11 .

Appeared on behalf of the Complainant:

- D. Genereux

Appeared on behalf of the Respondent:

- L. Wong

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

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

Property Description:

The subject property, known as the 999 Building, is a 113,719 square foot seven storey office building located in the Beltline district of SW Calgary. The subject improvement, constructed in 1978, is classified as B for assessment purposes and is assessed using the Income Approach to Value. The subject property includes a parking lot that is contiguous with two small adjoining parcels which are each assessed under separate roll numbers.

Issues:

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

- Should the number of assessed parking stalls be reduced from 204 to 156?

Complainant's Requested Value:

\$16,430,000

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

The Complainant provided a recalculation of the subject assessment based upon 156 assessed parking stalls. The Board was provided the subject's 2010 Assessment Request for Information summary (C1, page 41) to support the request. The assessed rate (\$2400 per stall) was not challenged. The Complainant argued that the subject assessment had incorrectly included the parking stalls located on two parcels of land (942 and 944 10 AVE SW) adjacent to the subject and assessed separately on their own roll numbers (C1, pages 9-10). The Complainant argued that the adjacent parking stalls had, essentially, been double-counted and assessed twice.

The Respondent argued that the correct number of parking stalls on the three properties is 211. The Respondent supported the argument with testimonial evidence that an on-site visit was conducted to count the parking stalls. In addition, a photograph (R1, page 15) was provided showing a parking stall sign that clearly indicates number 211.

The Respondent explained that the number of assessed parking stalls was derived by deducting the 7 stalls located on the adjacent properties from the total number of available stalls.

The Respondent further explained that a number of the subject's 204 stalls were at risk if the two contiguous properties adjacent to the subject were sold. Under such a scenario, the number of accessible stalls on the subject property would be reduced to 187. The Respondent, therefore, offered to reduce the number of parking stalls assessed under the subject roll number to 187. Reducing the assessed parking stalls from 204 to 187 would reduce the subject assessment to \$17,250,000 (R1, page 20).

The Board finds the Respondent's testimonial and photographic evidence to be the best evidence before it. The Board also finds the Respondent's recommendation to reduce the number of assessed parking stalls to 187 both fair and reasonable.

Board's Decision:

The subject assessment is reduced to \$17,250,000.

DATED AT THE CITY OF CALGARY THIS 17th 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. 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	Office	Low Rise Parking	Income Approach	Improvement Calculation