



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:

ASI 17th Avenue Corp. (as represented by MNP LLP), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

T. Helgeson, PRESIDING OFFICER

Y. Nesry, BOARD MEMBER

J. Kerrison, BOARD 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 2013 Assessment Roll as follows:

ROLL NUMBER: 079131603

LOCATION ADDRESS: 235 17 Avenue SE

FILE NUMBER: 70578

ASSESSMENT: \$2,200,000

This complaint was heard on the 11th day of July, 2013 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- *W. Van Bruggen & G. Worsley*

Appeared on behalf of the Respondent:

- *D. Zhao*

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

[1] Just as the Complainant's submission and rebuttal were entered as Exhibit C1 and C2, followed by the Respondent's submission entered as Exhibit R1, the Respondent and the Complainant advised the Board that the parties had agreed upon a revised assessed value for the subject property of \$2,150,000.

Property Description:

[2] The subject property is a two-storey building on a land parcel 5,913 square feet in area on 17th Avenue. The subject property was built in 1995, and contains 3,600 square feet of office space, and 3,802 square feet of retail space.

Issue:

[3] Have the Complainant and the Respondent truly and in full knowledge of the facts mutually agreed to a reduction in the assessment to \$2,150,000?

Complainant's Requested Value: \$2,150,000

Board's Decision:

[4] The Board accepts the agreed upon value for the assessment, and reduces the assessment to \$2,150,000.

Position of the Parties

Complainant's Position:

[5] The requested assessment is the correct assessment. Even the Respondent thinks so, as do we. Isn't it pleasant when we can agree on something?

Respondent's Position:

[6] The requested assessment is correct, and fair and equitable.

Board's Reasons for Decision:

[7] After having recovered from a state of shock induced by surprise, the Board is satisfied that the parties have truly and in full knowledge of the facts come to an agreement with respect to the amount of the assessment. In view of the agreement between the parties and the general air of congeniality, the Board reduces the assessment to \$2,150,000.

 DATED AT THE CITY OF CALGARY THIS 22nd DAY OF October 2013.


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.*