



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:

**1170437 ALBERTA LTD.
(K. McGOWAN) COMPLAINANT**

and

The City Of Calgary, RESPONDENT

before:

***Earl K Williams, PRESIDING OFFICER
J Kerrison, MEMBER
A Zindler, 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: 200206878

LOCATION ADDRESS: 3333 – 8 ST SE

FILE NUMBER: 71522

ASSESSMENT: \$10,750,000

This complaint was heard on 1st day of August, 2013 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- No Attendees

Appeared on behalf of the Respondent:

- D. Giola Assessor, The City of Calgary
- L. Dunbar-Proctor Assessor, The City of Calgary

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

[1] The Respondent requested that the Complaint be dismissed for not complying with the provisions of Matters Related to Assessment Complaints Regulation ("MRAC"). Specifically; Section 8 Disclosure of Evidence Subsection 2, and Section 9 Failure to Disclose, Subsection 2.

Background and Facts

[2] The Complainant filed an Assessment Review Board Complaint on March 01, 2013. However, the Complainant filed no evidence as required by MRAC Section 8 Disclosure of Evidence. No correspondence was received from the Complainant since the filing of the Complaint.

Legislative Authority

[3] In respect of the filing requirements of a Discloser by the Complainant the provisions of MRAC are as follows:

Division 2 Hearing Before Composite Assessment Review Board
Disclosure of evidence

Section 8(2) *If a Complainant is to be heard by a composite assessment review board, the following rules apply with respect to the disclosure of evidence:*

(a) *the complainant must, at least 42 days before the hearing date,*

- (i) *disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and*
- (ii) *provide to the respondent and the composite assessment review board an estimate of the amount of time necessary to present the complainant's evidence;*

Failure to disclose

Section 9(2) A composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8.

Property Description:

[4] The subject property at 3333 8 St SE is a 33,176 square foot (sq. ft.) suburban office building on 1.04 acres of land with a 2007 year of construction (yoc) assigned an A+ quality in the community of Highfield. The Property Use is Commercial with a Sub Property Use: CS0302 Suburban Offices.

[5] The assessment was prepared on the Income Approach Valuation with a capitalization rate (cap rate) of 6.00% and a market rental rate of \$21.00 per square foot (psf) for the office space.

Issues:

[6] Based on the filed complaint the issue is: Should the office rental rates be reduced from \$21.00 psf to \$16.00/\$17.00/\$18.00 psf in the Income Approach Valuation?

Complainant's Requested Value: \$8,636,000

Board's Decision:

[7] Based on the provisions of MRAC Division 2 Hearing Before Composite Assessment Review Board; Disclosure of evidence Section 8(2)(a)(i) and (ii) and Failure to disclose Section 9(2) the Board confirmed the Assessment of \$10,750,000.

DATED AT THE CITY OF CALGARY THIS th 24 DAY OF October 2013.



Earl K Williams

Presiding Officer

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

NO.	ITEM
1. C1	Complainant Disclosure

NOTE APPENDICES DIFFERENT FOR THIS ONE

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

Appeal Type	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB				