



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:

***ARTIS TRANATLAS LTD. (as represented by Wilson Laycraft, Barristers & Solicitors),
COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***I. Weleschuk, PRESIDING OFFICER
P. McKenna, BOARD MEMBER
E. Reuther, 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:	068228212
LOCATION ADDRESS:	1122 1 Street SW
FILE NUMBER:	71729
ASSESSMENT:	\$3,100,000

This complaint was heard on 19th day of June, 2013 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 6.

Appeared on behalf of the Complainant:

- *B. Dell (legal counsel)*
- *G. Kerslake*
- *T. Hangs (representing the property owner as observer)*

Appeared on behalf of the Respondent:

- *S. Trylinski (legal counsel)*
- *R. Ford*

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

[1] Neither party objected to the members of the Board, as introduced, hearing the evidence and making a decision regarding this assessment complaint.

[2] Both parties agreed that if the Board concurred with the recommendation made by the City in their submission (to change the classification of the subject property resulting in a change to the assessed value) that no evidence or argument was required to be submitted before the Board.

Property Description:

The subject property is located at 1122 1 Street SW, in the "Beltline District" (BL2) of SW Calgary. The building is a single-storey office building with a total of 9,850 square feet (SF) of office space and 15 covered parking stalls. It was constructed in 1970 and is classified as a "Class B" office building by the City for assessment purposes. Based on this classification, the assessed value is \$3,100,000.

Issues:

[3] The issue is whether the assessed value of the subject property is correct. In its submission, the Respondent recommended changing the classification of the subject property from a 'Class B' office building to a 'Class C' office building, resulting in a reduction of the assessed value to \$2,590,000.

Complainant's Requested Value:

[4] The Complainant agreed with the City's recommended assessment of \$2,590,000.

Board's Findings in Respect of Each Issue:

[5] The Respondent introduced its disclosure package into evidence (Exhibit R-1). In response to the evidence package filed by the Complainant, the Respondent reviewed the assessment and concluded that the correct classification for the subject property was a Class C office building, not a Class B office building as was used to prepare the original assessment. The Respondent referred the Board to page 12 in Exhibit R-1, which presents the Income Approach Calculation using Class C office building factors. This calculation results in an assessed value of \$2,590,000. The Respondent recommended that the Board adopt that assessed value as their decision.

[6] The Complainant stated that they agreed with the recommendation of the Respondent, and that the resulting assessed value of \$2,590,000 was acceptable. The Complainant did not see a need to present any evidence if the Board agreed with the recommendation of the Respondent.

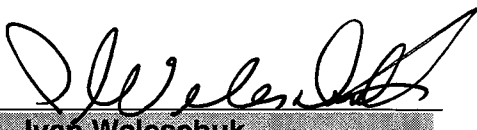
[7] Under Section 467(1) of the Act, the Board may make a change to an assessment roll or decide that no change is required. Section 467(3) states that a Board must not alter any assessment that is fair and reasonable. In this case, the Board only admitted Exhibit R-1 into evidence and received very little discussion of that Exhibit, other than reference to page 12. Upon further inspection, the Respondent's evidence package presents some evidence to support the Class C office building factors used in the 2013 Income Approach Calculation, which also apparently demonstrates that using these income approach factors results in an equitable assessment for the subject property. The Complainant chose to not dispute any of this evidence.

[8] Given that both parties supported the recommendation of the Respondent to change the assessed value to \$2,590,000 (based on a change in building classification from Class B to Class C), and that the only evidence entered in the hearing was the Respondent's evidence package (Exhibit R-1) which was not disputed, the Board concludes that the appropriate assessment for the subject property for the 2013 assessment year is \$2,590,000.

Board's Decision:

[9] The Board changes the 2013 assessment of the subject property from \$3,100,000 to \$2,590,000, as recommended by the Respondent, and supported by the Complainant.

DATED AT THE CITY OF CALGARY THIS 17th DAY OF July 2013.



Ivan Weleschuk
Presiding Officer

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

NO.	ITEM
1. 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.*