

# 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:

WESTFIELD KENSINGTON LTD., COMPLAINANT C/O AX PROPERTY MANAGEMENT L.P. (as represented by Fairtax Realty Advocates Inc.)

and

The City Of Calgary, RESPONDENT

#### before:

BOARD CHAIR: P. COLGATE BOARD MEMBER: P. PASK BOARD MEMBER: J. MASSEY

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:** 

059153494

**LOCATION ADDRESS:** 

**609 14 STREET NW** 

**FILE NUMBER:** 

72024

ASSESSMENT:

\$11,210,000.00

This complaint was heard on 22nd day of July, 2013 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, in Boardroom 8.

Appeared on behalf of the Complainant:

Syd Storey, Fairtax Realty Advocates Inc.

Appeared on behalf of the Respondent:

• Tyler Johnson, City of Calgary

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

[1] The Board derives its authority to make this decision under Part 11 of the Municipal Government Act (the "Act"). The parties had no objections to the panel representing the Board as constituted to hear the matter.

## **Preliminary Matter:**

- [2] At the outset of the hearing the Complainant requested the Board to confirm the assessment as currently stated at \$11,210,000.00
- [3] It was submitted to the Board that the complaint was filed based upon the preliminary estimate of the 2013 market value provided in the fall of 2012. However, the final assessment for the subject property was at a lower value and acceptable to the owner.
- [4] When questioned, the Respondent had no objection to the confirmation of the assessment.

# **Property Description:**

The subject property contains a suburban highrise office building (CS0302) constructed in 1981. The structure, rated as 'B' quality, is located at 609 14 Street NW in the Hillhurst community. The structure, situated on a 0.43 acre parcel, has an assessable area of 50,832 square feet, designated 49,389 square feet of office space and 1,443 square feet of retail space. There are 108 parking stalls. The land use designation is Commercial.

Complainant's Requested Value: \$11,210,000.00

#### **Board's Decision:**

- [5] The Board, accepted the request of the Complainant to confirm the assessment as currently set by the City of Calgary.
- [6] The Decision of the Board was to confirm the assessment at \$11,210,000.00

DATED AT THE CITY OF CALGARY THIS \_ \ DAY OF \_ August \_\_\_\_ 2013.

PHILIP COLGATE

Presiding Officer

# **APPENDIX "A"**

# DOCUMENTS PRESENTED AT THE HEARING AND CONSIDERED BY THE BOARD:

NO.	ITEM

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-	Issue	Sub-Issue
CARB	Office	Type Office		