



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:

Ruth Singer Investments Ltd. (as represented by Altus Group Ltd.), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

B. Horrocks, PRESIDING OFFICER

J. Rankin, BOARD MEMBER

J. Pratt, 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:	064051006
LOCATION ADDRESS:	4623 BOW TR SW
FILE NUMBER:	72448
ASSESSMENT:	\$4,930,000

This complaint was heard on the 28th day of October, 2013 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8

Appeared on behalf of the Complainant:

- A. Izard (Altus Group Ltd.)
- B. Neeson (Altus Group Ltd.)

Appeared on behalf of the Respondent:

- J.S. Villeneuve-Cloutier (City of Calgary)
- R. Urban (City of Calgary)

Observers: T. Nguyen, M. Izard

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

- [1] There were no concerns with the board as constituted.
- [2] Both parties have visited the site.
- [3] The parties have not discussed the file.

Preliminary Matter:

[4] The Respondent submitted that the Complainant had not returned the Assessment Request for Information (ARFI) for the subject property in 2011 or 2012. The Respondent, at pages 21, 22 and 23 of R-1, provided copies of letters dated, August 24, 2012, September 20, 2012 and October 12, 2011 which reminded the Complainant of the consequences of not returning the requested information. The Respondent acknowledged there had been Assessment Complaints in 2011 and 2012.

[5] The Respondent submitted the Complainant had provided information of a business closing, but no further notice of what happened to the area occupied by that business. Further, 3 leases that the Complainant will use to argue rental rates, were submitted post facto.

[6] The Respondent, citing the Municipal Government Act (MGA) sections 295(1) and 295(4), requested the 2013 Complaint be dismissed. Alternatively, the Respondent, citing Matters Relating to Assessment Complaints Regulation (MRAC) section 9(3) requested that pages 27 to 35, page 39 and page 48 of C-1 not be heard by the CARB.

[7] The Complainant submitted that the Respondent has received information with respect to the area correction through the Business Assessment process. Further, typical rental rates are used to prepare the property assessment, so invoking MGA section 295(4) would be "Draconian". The Complainant submitted that the site specific information with respect to rental rates, should not be heard by the CARB, if it was not properly disclosed.

[8] The Board recessed to consider the Respondent's request. When the hearing reconvened the parties advised the Board that they had mutually agreed to the following area changes:

Sub Component	Original Area (SF)	Mutually Agreed Area (SF)	Market Net Rental Rate
BANK	2,190	2,190	\$27.00
CRU 0-1,000 sf	2,484	2,105	\$23.00
CRU 1,001-2,500 sf	3,835	2,635	\$22.00
CRU 6,000-14,000 sf	10,075	11,275	\$18.00
Total	18,584	18,205	

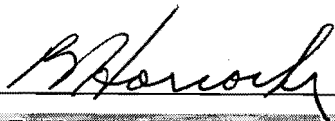
[9] Inserting the area changes into the Income Approach Valuation contained on pages 15 and 16 of C-1, results in a mutually agreed assessment of \$4,760,000.

Property Description:

The subject property is a 1.08 acre parcel located in the Westgate community in SW Calgary. The parcel is improved with a 18,584 square foot (sf) Retail Strip Shopping Centre commonly referred to as Westgate Shopping Centre. The improvement was constructed in 1959 and is classified as "B" quality. The Subject is assessed using the Income Approach to value with net operating income (NOI) capitalized at the rate of 6.75%.

Mutually Agreed Assessment: \$4,760,000.

DATED AT THE CITY OF CALGARY THIS 22 DAY OF November 2013.



B. Horrocks

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.*

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Property Type	Property Sub-Type	Issue	Sub-Issue
Retail	Strip Plaza	Income Approach	Area