

**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(4).

**between:**

***Assessment Advisory Group, COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***Steven C Kashuba, PRESIDING OFFICER***

***Ed Reuther, MEMBER***

***Ron Roy, MEMBER***

This is a complaint to the Calgary Assessment Review Board in respect of Property assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

<b>ROLL NUMBER:</b>	<b>088106505</b>
<b>LOCATION ADDRESS:</b>	<b>3504 19 Street SW</b>
<b>HEARING NUMBER:</b>	<b>58084</b>
<b>ASSESSMENT:</b>	<b>\$4,130,000</b>

This complaint was heard on 6<sup>th</sup> day of July, 2010 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:

- *T. Howell*

Appeared on behalf of the Respondent:

- *D. Satoor*

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

No procedural or jurisdictional matters were brought up.

**Property Description:**

The subject property is located in the Plaza 34 commercial strip located at 3504 19 Street SW wherein Counterpoint Dance Academy leases 2,619 square feet of space. Both parties agree that this space is at the lower level or 'basement space.' The City has assessed the subject property at a lease rate of \$23 per square foot for a total of \$4,130,000.

**Issues:**

Has the subject property been correctly assessed as basement level space with lease rates consistent with the assessment of similar properties?

**Complainant's Requested Value:** \$3,270,000

**Board's Decision in Respect of Each Matter or Issue:**

In support of their position the Complainant presented 9 equity comparables (1-C, pages 4-5) within the same complex showing lease rates which range from \$12 per square foot to \$30 per square foot. However, the table fails to identify which leases are on the main level and which, if any, are in the basement level. As a result, the Complainant's request for a lease rate of \$6 per square foot is not supported by any of the 9 leases provided in evidence.

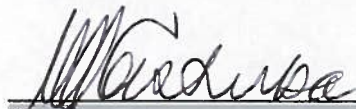
In the absence of any substantive evidence from the Complainant to support their argument that the subject's lease is located in the basement of the building and should command a lease rate of \$6 per square foot, the board turns to the evidence presented by the Respondent and places considerable weight upon their submission that the lease rate applied to the subject does reflect the standard lease rate of \$23 per square foot for office space on the main level in this particular sector of the City. Additionally, the board notes that information submitted by the Complainant to the City (1-R, page 24) shows that the lease rate on the subject property (taking effect on June 1, 2008 for a period of 6 years) is at a rate of \$12 per square foot. However, neither was this information provided by the Complainant nor is this information consistent with the Complainant's request for a lease rate of \$6 per square foot.

**Board's Decision:**

Although the Complainant argued that the subject property is over-assessed by virtue of its location in the basement level of the building and is, therefore, not equitable with the assessment of like properties, insufficient evidence was provided to successfully challenge the City's lease rate of \$23 per square foot as opposed to the Complainant's request for a lease rate of \$6 per square foot.

As a result, it is the board's decision to confirm the assessment of the subject property for 2010 at \$4,130,000.

DATED AT THE CITY OF CALGARY THIS 13 DAY OF July 2010.



**Steven C. Kashuba**  
**Presiding Officer**

*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)*
- (c)*
- (d) any other persons as the judge directs.*