

**CITY OF CALGARY
ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

In the matter of a complaint filed with the City of Calgary Assessment Review Board pursuant to Part 11 of the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta 2000 (the Act).

BETWEEN:

Altus Group, COMPLAINANT

and

The City Of Calgary, RESPONDENT

BEFORE:

J. Krysa, PRESIDING OFFICER

D. Julien, MEMBER

Y. Nesry, MEMBER

A hearing was convened on July 26, 2010 in Boardroom 2, at the office of the Assessment Review Board, located at 1212 - 31 Avenue NE, Calgary, Alberta in respect of the property assessment prepared by the assessor of the City of Calgary, and entered in the 2010 Assessment Roll as follows:

ROLL NUMBER:	027120104
LOCATION ADDRESS:	55 CASTLERIDGE BLVD NE
HEARING NUMBER:	57628
ASSESSMENT:	\$20,750,000

PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

The subject property is a 359,742 square foot (sq.ft.) parcel of land improved with a 67,913 sq.ft. neighbourhood shopping centre, constructed in 1991-93 and known as Castleridge Centre.

PART B: PROCEDURAL or JURISDICTIONAL MATTERS

The Assessment Review Board derives its authority to make decisions under Part 11 of the Act. At the commencement of the hearing, the Complainant and the Respondent jointly raised the following matter:

As a result of a recent review of the assessment of the subject property, it was noted that certain improvements assessed to this tax roll number were in fact located on an adjacent parcel, and certain components were assessed at an incorrect rent rate coefficient.

As a result of the above error, the Respondent was prepared to recommend a revised assessment value of \$18,210,000 that would reflect the appropriate corrections to the assessment; the Complainant was in agreement with the value proposed by the Respondent.

Decision - Preliminary matter

The Board accepts the parties' joint recommendation.

PART C: MATTERS / ISSUES

As a result of the above noted preliminary matter, the Board did not proceed to hear the matters and particulars of the complaint as identified in sections 4 and 5 of the complaint form.

PART D: FINAL DECISION

The assessment is revised from \$20,750,000 to \$18,210,000.

Dated at the City of Calgary in the Province of Alberta, this 25 day of August, 2010


J. Krysa
Presiding Officer

APPENDIX "A"

DOCUMENTS RECEIVED AND CONSIDERED BY THE ASSESSMENT REVIEW BOARD:

NO.	ITEM
1.	Exhibit C1 Complainant's Brief
2.	Exhibit R1 Respondent's Brief

APPENDIX 'B'

ORAL REPRESENTATIONS

PERSON APPEARING	CAPACITY
1. K. Fong	Representative of the Complainant
2. S. Cook	Representative of the Respondent

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.*