

**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:**

***Dean Sanduga, PRESIDING OFFICER***

***Jim Pratt, MEMBER***

***Terry Ussulman, 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>067604603</b>
<b>LOCATION ADDRESS:</b>	<b>400, 900 6 Ave. SW</b>
<b>HEARING NUMBER:</b>	<b>58402</b>
<b>ASSESSMENT:</b>	<b>\$1,370.000</b>

This complaint was heard on 27 day of July, 2010 at the office of the Assessment Review Board located at Floor Number 3 , 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- Troy Howell  
Assessment Advisory Group

Appeared on behalf of the Respondent:

- Dale Grandbois  
The City of Calgary

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

The question of bias was raised and all parties indicated that there was no bias  
Both the Complainant and the Respondent indicated that there were no preliminary matters

**Property Description:**

The subject property is owner occupied office condo, constructed in 1979. The subject property is located at unit 400, 900 6 Ave SW comprising 4,575 sq. ft. the assessment is based using sales compression approach to value. The subject quality is a (B-)

**Issues:**

Assessed Value is incorrect

**Complainant's Requested Value:**

\$1,200,000

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

The Board reviewed the complainant's two sales comparable valuation (C1 page7) and noted that both sales are post fact ,selling dates October 2009 and November 2009, the complainant also submitted office condominiums market report indicating that Calgary office Condominiums average price per square foot decreased by 12% (C1 page 2 ) .

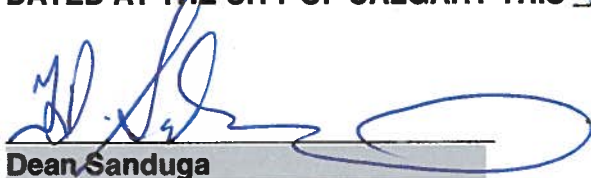
The Respondent submitted an Assessment Request for Information demonstrating that the subject property is generating a rental rate of \$30.00 per square foot (R1 pages 14,15) and sales comparables confirming office condominium average weighted mean at \$455 per square foot, pluse 5% for corner lot , where as the subject is assessed at \$299 per square foot.

The Board is persuaded by the Respondent sales comparables

**Board's Decision:**

The decision of the Board is to confirm the 2010 assessment

DATED AT THE CITY OF CALGARY THIS 26 DAY OF August 2010.



**Dean Sanduga**  
**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) any other persons as the judge directs.*