

**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:**

***Altus Group Ltd, COMPLAINANT***

**and**

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

**before:**

***R. Irwin PRESIDING OFFICER***

***T. Usselman, MEMBER***

***K. Farn, 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:

**ROLL NUMBER: 085129104**

**LOCATION ADDRESS: 5989 SIGNAL HILL CENTRE SW**

**FILE NUMBER: 59972**

**ASSESSMENT: \$ 24,870,000**

This complaint was heard on the 20<sup>th</sup> day of July, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 1.

Appeared on behalf of the Complainant:

- *D. Hamilton*

Appeared on behalf of the Respondent:

- *R. Ford, Assessor City of Calgary*

**Preliminary Matters:**

None. The merit meeting proceeded.

**Property Description:**

The subject property includes Wendy's and Tim Horton's in 3 buildings with a total square foot of 64,500. This includes:

CRU 2,501 – 6,000 sq ft	23,732 sq ft
CRU 6,000+ sq ft	28,943 sq ft
Restaurant Dining Lounge	6,632 sq ft
Restaurant Fast Food	5,343 sq ft

**Issues:**

Vacancy  
Rental Rates

**Complainant's Requested Value:**

\$17,030,000 revised to \$20,550,000 at the hearing

**Board Findings in Respect of Each Matter or Issue:**

The Complainant's evidence included copies of the assessment, colour photocopies of the subject property, and a rent roll dated April 17, 2009. The rent roll indicates the total vacant area is zero square feet. In the subject property this did not support the request to increase the vacancy allowance.

The Complainant also provided a power centre dining lounge equity chart and a fast food power centre equity report including colour photographs.

It was evident that the Complainant's presenter was not the author which caused confusion in what was being presented and how the evidence supported the request for an assessment reduction that left the Board to decide there was insufficient evidence to support any change.

**Board Decision:**

The assessment is confirmed at \$24,870,000.

DATED AT THE CITY OF CALGARY THIS 20<sup>th</sup> DAY OF AUGUST 2010.

  
**R. Irwin**  
**Presiding Officer**

RI/mc

CC: Owner

*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.*