

**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 Limited, COMPLAINANT***

**And**

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

**Before:**

***Dean Sanduga, PRESIDING OFFICER  
I. Zacharopoulos, 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>543060701</b>
<b>LOCATION ADDRESS:</b>	<b>8459 23 AV. NE</b>
<b>HEARING NUMBER:</b>	<b>59077</b>
<b>ASSESSMENT:</b>	<b>\$2,930,000</b>

This complaint was heard on 20 day of September, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 4.

Appeared on behalf of the Complainant:

- Danielle Chabot  
Altus Group Limited

Appeared on behalf of the Respondent:

- Marcus Berzins  
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

The Presiding officer informed both parties that this hearing will be heard by a two member panel, and questioned if the parties have any objection. The Complainant and Respondent indicated no objection to hear all cases by a two member panel.

**Property Description:**

The subject properties consist of two industrial buildings constructed circa 1995, 1996. The buildings contain approximately 12,080 sq. ft. The subject property has been assessed on the direct sales comparison approach to value.

**Issues:**

Assessed Value is not reflective of property's market value.

**Complainant's Requested Value:**

\$ 2,710,000

**DECISION**

The decision of the Board is to confirm the 2010 assessment at \$2,930,000

**REASONS FOR THE DECISION**

At the commencement of the hearing, the Complainant requested that the 2010 assessment be confirmed.

**Board's Decision:**

The decision of the Board is to confirm the 2010 assessment at \$2,930,000

DATED AT THE CITY OF CALGARY THIS 14 DAY OF OCTOBER 2010.



**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.*