

**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:**

***COMPLAINANT, Colliers International Realty Advisors Inc.***

**and**

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

**before:**

***R. Irwin PRESIDING OFFICER***

***P. Charuk, MEMBER***

***S. Rourke, 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: 079 032 504**

**LOCATION ADDRESS: 320 – 23 Avenue S.W. Calgary, Alberta**

**HEARING NUMBER: 57581**

**ASSESSMENT: \$6,780,000**

This complaint was heard on 22 day of September, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- S. Meiklejohn, *Colliers International Realty Advisors Inc.*

Appeared on behalf of the Respondent:

- D. Satoor, *Assessor City of Calgary*

**Preliminary Matters:**

None. The merit meeting proceeded

**Property Description:**

The subject property is a 32,945 office building located at 320 – 23 Avenue S.W. There are 57 parking stalls. The property is assessed at \$6,780,000 as Land Only at \$215.00 per Square Ft.

**Issues:**

On the complaint form, the Complainant indicated that the following matters applied to this complaint.

1. The description of the property or business
2. The name or mailing address of an assessed person or taxpayer
3. An assessment amount
4. An assessment class
5. An assessment sub-class
6. The type of property
7. The type of improvement

The attachment also noted that no meaning meaningful discussions had been held within the 60 day Complainant period due to operational time constraints.

**Complainant's Requested Value:**

The requested value on the complaint form was \$4,700,000. This was revised to \$4,790,000 in the evidence and at the hearing.

**Board's Findings:**

In respect of each issue identified on the complaint form:

1. **No argument presented regarding:**  
#1 The description of the property or business
2. **No argument presented regarding:**  
#2 The name or mailing address of an assessed person or taxpayer
4. **No argument presented regarding:**  
#4 An assessment class
5. **No argument presented regarding:**  
#5 An assessment sub-class
6. **No argument presented regarding:**  
#6 The type of property
7. **No argument presented regarding:**  
#7 The type of improvement

**Board's Findings:**

Only #3 "an assessment amount" argument and evidence was presented at the hearing. The Complainant requested the subject property be assessed at a land rate of \$165.00 per Sq Ft. Evidence presented included comparables of an office conversion of 4328 Square Foot. located at 329 23 Ave SW and a 6504 Square foot. office conversion located at 308 23 Ave SW. These comparables were assessed at \$164.97 and \$164.51 per Sq Ft. The complainant also included numerous Assessment Reports for property described as "superior". These reports indicated various sized sites, all valued at \$215.00 per Sq. Ft. The Respondent replied that the comparables were much smaller than the subject (32,945Sq.Ft).

The Board noted that the City of Calgary's online information was confusing and incorrect. The 2010 Assessment Explanation Supplement indicated the 2010 Roll Value was \$6,980,000 and the Assessment Summary Report reported the year of construction as 1900. The photographs included in both parties evidence indicated a much newer building. It is suggested that these reports be reviewed and corrected.

The Board agreed that the property assessment included with the complaint form indicating a value of \$6,780,000 is the value.

**Board's Decision:**

The Board finds there was insufficient evidence to warrant a reduction in the assessment. The assessment is confirmed at \$6,780,000

DATED AT THE CITY OF CALGARY THIS 15 DAY OF October 2010.

  
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**Rob Irwin**  
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.*