

**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:

D. Sanduga, PRESIDING OFFICER

A. Blake , MEMBER

T. Ussleman, 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:	103087003
LOCATION ADDRESS:	2419 – 54 AV SW
HEARING NUMBER:	60400
ASSESSMENT:	\$846,500

This complaint was heard on 15th day of October, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- *S. Sweeney-Cooper*

Appeared on behalf of the Respondent:

- M. Ryan

Property Description:

The subject property is occupied by the Knights of Columbus located at 2419-54 AV SW and contains 10,081 sq. ft.

Issues:

Is the assessment applied to the subject in excess of market, and value should be based on income approach to value?

Should the taxation status of the subject property be exempt?

Complainant's Requested Value:

\$410,000

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

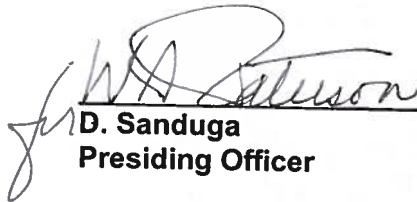
It is not within the Board jurisdiction to grant exemption status as the city has not received application from the Complainant to make a decision to approve or deny tax exemptions. It is the Complainant responsibility to apply to the City of Calgary for tax exemption.

On the cost approach to value, the Complainant failed to provide any evidence to support the claim that the assessment is neither fair nor equitable.

Board's Decision:

The Decision of the Board is to confirm the 2010 assessment at \$846,500.

DATED AT THE CITY OF CALGARY THIS 26th DAY OF OCTOBER 2010.


D. 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.*