

**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. Mowbrey, PRESIDING OFFICER

I Zacharopoulos, MEMBER

A Wong, 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: 031023500

LOCATION ADDRESS: 2618 HOPEWELL PL NE

HEARING NUMBER: 57634

ASSESSMENT: \$17,860,000

This complaint was heard on the 1st. day of November, 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:

- B. Ryan Agent

Appeared on behalf of the Respondent:

- A. Jerome Assessor
- S. Powell Assessor

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

Upon questioning by the Presiding Officer, the parties present indicated they had no objection to the composition of the Board.

In addition, the Board could not see any circumstances that might raise an apprehension of bias.

Preliminary Issue:

The Complainant brought forth a preliminary issue to the Board concerning costs and stating the City was using an abuse of process. The Complainant stated that the vacancy in NE Calgary had been dealt with a number of times and the Board had always ruled in favour of the Complainant. The subject property had been assessed using the typical vacancy of 9% utilized by the City of Calgary. The Complainant cited a number of Board decisions that finds the NE Calgary suburban office market vacancy rate as of July 1st. 2009 is 14%. The Board recessed, deliberated and rendered a decision. After reviewing the previous Board decisions, the decision is the Board finds that 14% vacancy rate is fair and equitable in NE Calgary for the suburban office market. Upon giving the decision to both parties, the Respondent advised the Board, that the Respondent would not be pursuing the vacancy issue. The Complainant then advised the Board, since the Respondent was not pursuing the vacancy issue, the Complainant would withdraw the issue regarding costs. Since the vacancy issue was the only issue, the Board adjourned the hearing.

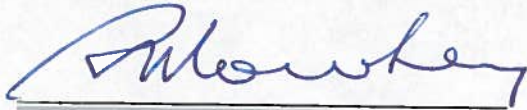
Complainant's Requested Value:

The Complainant's requested value is \$16,220,000.

Board's Decision:

The decision of the Board is to reduce the 2010 assessment of \$17,860,000 to \$16,220,000.

DATED AT THE CITY OF CALGARY THIS 8th DAY OF NOVEMBER 2010.



R. Mowbrey
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.*

Exhibits:

C-1 Complainant's Board decisions (43 pages).

C-2 Complainant's evidence (217 pages).

R-1 Respondent's evidence (74 pages).