

**CITY OF CALGARY  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

In the matter of a complaint filed with the City of Calgary Assessment Review Board pursuant to Part 11 of the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta 2000 (the Act).

**Between:**

**ALTUS GROUP LTD., Complainant**

**and**

**THE CITY OF CALGARY, Respondent**

**Before:**

**J. KRYSA, Presiding Officer  
S. ROURKE, Member  
J. RANKIN, Member**

A hearing was convened on November 17, 2010, in Boardroom 3 at the office of the Assessment Review Board, located at 1212 - 31 Avenue NE, Calgary, Alberta in respect of the 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>902501303</b>
<b>LOCATION ADDRESS:</b>	<b>8925 Barlow Trail NE</b>
<b>HEARING NUMBER:</b>	<b>59879</b>
<b>ASSESSMENT:</b>	<b>\$14,930,000</b>

**PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT**

The subject property is comprised of 21 food and beverage concession spaces occupied under lease, and located within the Calgary Airport Terminal property, containing a total area of 31,796 sq.ft.

**PART B: PROCEDURAL or JURISDICTIONAL MATTERS**

The Assessment Review Board derives its authority under Part 11 of the Act. At the commencement of the hearing the parties put forward a joint proposal to the Board, reflecting an amended market rent coefficient applicable to three of the concession spaces within the subject property.

It was agreed by the parties that the \$90.00 per sq.ft. market rent coefficient currently applied to the three concession spaces occupied by Tim Horton's, Starbucks, and Wings, totaling 2,104 sq.ft., should be \$70.00 per sq.ft., resulting in an assessment of \$14,460,000.

**PART C: MATTERS / ISSUES**


As a result of the agreement between the parties noted in Part B above, the Complainant withdrew all other matters and issues related to the Complaint.

**PART D: FINAL DECISION**

The Board accepts the agreed upon market rent coefficient jointly proposed by the parties.

The assessment is revised from \$14,930,000 to \$14,460,000.

Dated at the City of Calgary in the Province of Alberta, this 10 day of December, 2010



J. Krysa  
Presiding Officer

**APPENDIX "A"****DOCUMENTS RECEIVED AND CONSIDERED BY THE COMPOSITE ARB:**

<b>NO.</b>	<b>ITEM</b>
1.	Exhibit C1 Complainant's Evidence Submission

**APPENDIX 'B'****ORAL REPRESENTATIONS**

<b>PERSON APPEARING</b>	<b>CAPACITY</b>
1. D. Chabot	Representative of the Complainant
2. K. Buckry	Representative of the Respondent

*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.*