

**COMPOSITE
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:

C. Griffin, PRESIDING OFFICER

D. Julien, MEMBER

J. Mathias, MEMBER

This is a complaint to the Composite Assessment Review Board (CARB) in respect of a Property assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

ROLL NUMBER: 081057507 & 067174797

LOCATION ADDRESS: 1611 – 23 Avenue SW & 1417 – 5th Street SW Respectively

HEARING NUMBER: 58859 & 59539 Respectively

ASSESSMENT: \$4,020,000 & \$5,370,000 Respectively

This complaint was heard on 22nd day of November, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 6.

Appeared on behalf of the Complainant:

- J. Weber

Appeared on behalf of the Respondent:

- J. Toogood

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

The Complainant advised the CARB that in both of these cases they had either misinterpreted certain data and/or were of the opinion that they had no germane evidence that might reasonably be expected to convince the CARB to amend the existing assessments of these properties. The Complainant explained that due to circumstances beyond their control they were unable to secure the necessary authority to withdraw these complaints in a timely manner and requested that the CARB confirm the existing assessments.

Board's Decision:

The assessments are **confirmed as follows:**

Roll # 081057507 assessment is \$4,020,000.

Roll # 067174797 assessment is \$5,370,000.

DATED AT THE CITY OF CALGARY THIS 1st DAY OF December 2010.



C. J. GRIFFIN
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.*