

**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, Revised Statutes of Alberta 2000 (the Act).

between:

Linnell Taylor & Associates, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

D Trueman , PRESIDING OFFICER

B Jerchel, MEMBER

R Roy, MEMBER

This is a complaint to the Calgary Assessment Review Board in respect of a property assessment prepared by the Assessor of The City of Calgary and entered in the 2011 Assessment Roll as follows:

ROLL NUMBER: 016214801

LOCATION ADDRESS: 64 Crowfoot CI NW

HEARING NUMBER: 60945

ASSESSMENT: 12,840,000

This complaint was heard on 27th day of June, 2011 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:

- *D. Sheridan*

Appeared on behalf of the Respondent:

- *S. Turner*

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

Prior to commencing the hearing the Respondent told the panel that an agreement had been reached with the Complainant in respect of the assessment. The Respondent advised that the agreement reduced the assessment to \$10,570,000. On questioning the Complainant confirmed that this revised assessment amount ended his complaint with the 2011 assessment.

Issues:

On questioning the panel learned that the original assessed amount had included a basement area in the subject property of 13,484 ft.² which was leased to a Toyota dealer for repair and storage. The assessor's valuation for this area was predicated upon annual rental rates of \$26 and \$28 per Sq. foot. Upon review the panel agreed that a market rental rate of \$16 per Sq. foot was more appropriate for this entire area.

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

Upon review of the filings and questioning of the parties the board decided to accept the decision of the parties with respect to their agreement.

Board's Decision:

The 2011 assessment for roll number 016214801 is reduced to \$10,570,000.

DATED AT THE CITY OF CALGARY THIS 20 DAY OF July, 2011.



D. Trueman
Presiding Officer

APPENDIX "A"**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

| NO. | ITEM |
|------------|------------------------|
| 1. C1 | Complainant Disclosure |
| 2. R1 | Respondent Disclosure |

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.*