CARB 2311-2011-P

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, Revised Statutes of Alberta 2000 (the Act).

between:

Capital Ideas Ltd. (as represented by Altus Group Ltd.), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

C. J. Griffin, PRESIDING OFFICER D. Cochrane, MEMBER J. Rankin, 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 2011 Assessment Roll as follows:

ROLL NUMBER: 018005595

LOCATION ADDRESS: 5403 Crowchild Trail NW

HEARING NUMBER: 64084

ASSESSMENT: \$12,290,000.

This complaint was heard on 21st day of September, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- A. Izard
- D. Hamilton

Appeared on behalf of the Respondent:

G. Good

Preliminary Issue(s):

The Complainant, upon review of their brief, requested that the CARB confirm the assessment of the subject property at \$12,920,000.

Board Decision Regarding the Preliminary Issue(s):

Upon questioning of the Complainant the CARB was informed that the Complainant, having reviewed their submission, came to the conclusion that same would not meet the Onus test.

Board's Decision:

The assessment is confirmed at: \$12,920,000.

DATED AT THE CITY OF CALGARY THIS 26th DAY OF September 2011.

C. J. Griffin, Presiding Officer