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:

Anthem Level Erlton Ltd. (as represented by Altus Group Limited), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

S. Barry, PRESIDING OFFICER
P. McKenna, BOARD MEMBER
Y. Nesry, BOARD MEMBER

This is a complaint to the Calgary Composite Assessment Review Board (CARB) in respect of a property assessment prepared by the Assessor of The City of Calgary and entered in the 2013 Assessment Roll as follows:

ROLL NUMBER:	**201341724**
LOCATION ADDRESS:	**2425 Macleod Tr SW**
FILE NUMBER:	**72596**
ASSESSMENT:	**$1,970,000**

This complaint was heard on the 10th day of June, 2013 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 2.

Appeared on behalf of the Complainant:

- *K. Fong, Altus Group Limited*
- *A. Izard, Altus Group Limited*

Appeared on behalf of the Respondent:

- *E. Borisenko, City of Calgary*
- *S. Trylinski, Legal Counsel, City of Calgary*

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

[1]   There were no procedural or jurisdictional issues raised before the Board.

Property Description:

[2]   The subject property is a 0.56 acre commercial parcel that forms part of a larger development proposal. The site contains 2 single-family residential units and is assessed for its vacant land value in the non-residential classification at 100 per cent based on commercial land rates.

Issues:

[3]   Should the assessment classification be revised to residential and is an adjustment to the assessed value required as a result?

Board's Decision:

[4]   The Board has determined that the assessment classification should be amended to residential and that the assessment be revised to $1,080,000.
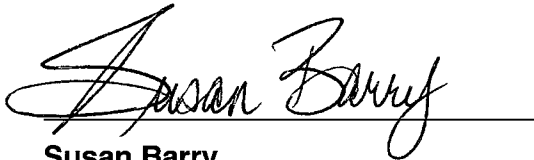
Position of the Parties

[5]   At the outset of the hearing, the Board was directed to page 4 of the Respondent's submission, R-1. The assessor noted that the current use of the subject property is residential and accordingly recommended that the assessment classification be changed to reflect that use. Likewise, the land rates should reflect that adjustment and that would result in an assessment of $1,080,000. The Complainant is satisfied with the recommendation.

Board's Reasons for Decision:

[6]   The recommendation reflects the current use and land rate for the property. The recommendation is acceptable to the Complainant and the Board found no reason not to accept it.

DATED AT THE CITY OF CALGARY THIS __25ᵗʰ__ DAY OF _____ June _____ 2013.

Susan Barry
Presiding Officer

APPENDIX "A"

DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:

NO.	ITEM
1. C1	Complainant's Disclosure
2. R1	Respondent's 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.

For Administrative Purposes Only

Municipality	Roll Number	Property Type	Property Sub-Type	Issue	Sub-Issue
Calgary	201341724	Non-Residential	Development Land	Assessment Classification	Assessment Amount