

**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(4).

**between:**

***Alan Mackenzie, COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***R. Irwin, PRESIDING OFFICER***

***D. Steele, MEMBER***

***E. Reuther, MEMBER***

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

**ROLL NUMBER: 201127628**

**LOCATION ADDRESS: 23 9510 114 AVE SE**

**HEARING NUMBER: 56485**

**ASSESSMENT: \$ 537,500**

This complaint was heard on the 30<sup>th</sup> day of June, 2010 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:

- *A. Mackenzie*

Appeared on behalf of the Respondent:

- *J. Lepine*                      *Assessor, City of Calgary*

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

No preliminary issues. The merit hearing proceeded.

**Property Description:**

The subject is a 3,230 square ft condominium warehouse built in 1998. The property is located at 23 9510 114 Ave SE Calgary, is zoned SFUD and is assessed at \$537,500.

**Issues:**

Market value is too high.

**Complainant's Requested Value:**

\$ 425,000

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

The Complainant cited a comparable property that was an individual warehouse (not a comparable condo) that was 6.5 times the size of the subject property. The Complainant also presented a chart of property tax bills that he created outlining tax amounts paid and property assessments of #23 9510 114 Ave SE from 2005 to 2010. The Complainant's letter also commented on level of services and busy traffic. The City responded with a request to dismiss this hearing as the complainant had not presented any evidence to support their complaint and had not met onus.

The Board noted that the Complainant was not well versed in the assessment and complaints procedure and asked the City to proceed with their evidence in order to be fair to the Complainant.

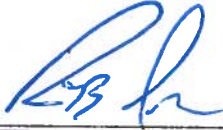
The City provided and noted that the Complainant had not provided any market sales evidence, that their only comparable was a poor comparable and that there was a 25% reduction applied already to compensate for partial servicing.

The Board found there was a lack of evidence from the Complainant to show the assessment was in error.

**Board's Decision:**

The assessment is confirmed at \$537,500.

DATED AT THE CITY OF CALGARY THIS 16<sup>th</sup> DAY OF JULY 2010.



**R. Irwin**  
**Presiding Officer**

RI/mc

*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.*