

**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:

Assessment Advisory Group, COMPLAINANT

And

The City Of Calgary, RESPONDENT

Before:

Dean Sanduga, PRESIDING OFFICER

Jim Pratt, MEMBER

Terry Ussulman, 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: 068197706

LOCATION ADDRESS: 1501 MacLeod Tr. SE

HEARING NUMBER: 58418

ASSESSMENT: \$761,000

This complaint was heard on 27 day of July, 2010 at the office of the Assessment Review Board located at Floor Number 3 , 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- Troy Howell
Assessment Advisory Group

Appeared on behalf of the Respondent:

- Dale Granbois
The City of Calgary

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

The question of bias was raised and all parties indicated that there was no bias
Both the Complainant and the Respondent indicated that there were no preliminary matters

Property Description:

The subject property is a residential house converted into commercial building zoning SFD, constructed in 1913. The subject property is located at 1501 Macleod Tr. SE, comprising 3266 sq. ft. and land area 3,373 sq.ft. Assessment was based using sales approach to value.

Issues:

Assessed Value is incorrect

Complainant's Requested Value: \$

\$ 672,000

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

The Subject property is assessed as land value based on highest and best use at \$215 per sq.ft. plus 5% corner influence, for a total 2010 assessment of \$761,000.


The Respondent provided commercial land sales for CC-X,CC-COR zoning (R1 page 19), wherein the 2010 median assessment is \$221 per sq.ft. plus 5% for corner influence. The subject is assessed at \$211 per sq. ft. Submitted sales approached equity in beltline 2 indicating equity per sq.ft ranging as low as \$183 and as high as \$284 per sq. ft. (R1 pages 90-93)

The Board places greater weight on the Respondent's sales and equity comparables and places less weight on the Complainant's land valuation C1 page 8.

Board's Decision:

The Board confirms the 2010 assessment at \$761,000.

DATED AT THE CITY OF CALGARY THIS 26 DAY OF August 2010.


Dean Sanduga
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.*