

**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:	067107201
LOCATION ADDRESS:	1115 11 Ave. SW
HEARING NUMBER:	58480
ASSESSMENT:	\$2,910,000

This complaint was heard on 28 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:

- Daniel Lidgren
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 commercial building, constructed in 1974. The subject property is located at 1115 11 Ave. SW comprising 16,188 sq. ft. assessment was based using income approach to value

Issues:

Assessed Value is incorrect

Complainant's Requested Value: \$

\$2,379,000

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

The Board heard and reviewed the complainant's evidence, the complainant submitted 3 sales comparables, and noted that all are vacant land sales, Sale number (1) inferior land zoning, sales number (2) Inferior location and sales number (3) is a contaminated land and was purchased by the city for train expansion. The Complainant failed to provide sufficient evidence to demonstrate the assessment is incorrect.

The Board is persuaded by the Respondent's sales comparables R1,page 27.

Board's Decision:

The decision of the Board is to confirm the 2010 assessment

DATED AT THE CITY OF CALGARY THIS 23 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.*