

**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:**

***Mann's Investments Ltd, COMPLAINANT***

**and**

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

**before:**

***J. Fleming, PRESIDING OFFICER***

***T. Usselman, MEMBER***

***D. Steele, 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: 072048200**

**LOCATION ADDRESS: 1726 42 St. S.E.**

**HEARING NUMBER: 58777**

**ASSESSMENT: \$463,000**

This complaint was heard on the 17 day of August 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom. 12.

Appeared on behalf of the Complainant:

- T. Howell, Assessment Advisory Group *for the Complainant*

Appeared on behalf of the Respondent:

- Randy Farkas; City of Calgary *for Respondent*

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

There were no procedural or administrative matters raised.

**Property Description:**

The property is an unimproved parcel of land with an area of 6,096 square feet. The property is zoned Commercial Neighbourhood 1 (C-N 1) and has a Commercial Intrusive attribute, which the City says has no impact on value. The property is assessed on the sales comparison approach to value.

**Issues:**

Did the Complainant meet onus?

**Complainant's Requested Value:**     \$146,300

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

The Complainant did not meet onus and the assessment is confirmed at \$463,000.

**REASONS:**

The Complainant noted that the assessment had increased by 17% from the previous year stating his belief that the market had in fact declined not increased. He provided three equity comparables all located in the southeast. The zoning for one of the comparables was Multi Residential (at \$66.00 per square foot) and the two remaining comparables were industrial and the rate requested for the assessment was \$24.00 per square foot, which was the value of the industrial comparables. In response to questions the Complainant advised those were the properties selected.

The Respondent indicated the basis for the assessment at \$76.00 per square foot, showing the City wide rates for CN1 land that were used to calculate the value for properties within this zoning. They also indicated that the City believed the Complainant had not met onus.

The Board reviewed the evidence, and while accepting that the bar for meeting onus is quite low, the Complainant did not provide any evidence of value for commercial sites, nor did they present any evidence or argument for the Board to consider that showed the relationship between the land values and/or assessments for industrial land and commercially zoned land such as the subject. As an example, the two industrial comparables were a minimum of 4 times larger than the subject. Perhaps more importantly, for an equity analysis to succeed, it is very important that the properties offered as comparable are similar to the subject. This is clearly not the case in this complaint. Accordingly the Board concludes that the Complainant did not meet onus.

DATED AT THE CITY OF CALGARY THIS 9<sup>th</sup> DAY OF SEPTEMBER, 2010.

  
James Fleming  
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.*