

**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:

Eric Skagen, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

L. Loven, Presiding Officer

D. Steele, Board Member

T. Usselman, Board 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: 078016409

LOCATION ADDRESS: 1048 19 Avenue SE

HEARING NUMBER: 57008

ASSESSMENT: \$ 643,000

This complaint was heard on the 20th day of August, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 12.

Appeared on behalf of the Complainant:

- E. Skagen, representing the A1 Muffler Ltd.

Appeared on behalf of the Respondent:

- R. Farkas, representing the City of Calgary

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

Both the Respondent and the Complainant confirmed to the Board that they had no procedural or jurisdictional matters to be raised.

Property Description:

The subject property consists of 0.13 of an acre (or 5,727 square feet) at end of the block on west side of 11 Street in the community of Ramsey. The property is zoned C-Cor2 – Commercial – Corridor 2. The total assessment is \$643,000.

Issues:

1. The assessment is not in line with similar properties (equity):

Complainant's Requested Value: \$250,000

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

Issue 1. Equity

The Complainant submitted information for four comparable properties located at 1109-17 Avenue SE, 412-24 Avenue NE, 5810-3 Street SE and 1803-11 Street SE. The Board notes the subject property was valued using the income approach; whereas the comparable properties are valued using the sales comparison approach. The Complainant normalized the assessment of the comparable properties to the area of the subject property giving a range of values from \$366,689.27 to \$472,956.52, averaging to \$432,606.

The Respondent submitted two sets of three equity comparables. The first set consisted of three vacant comparables, all zoned C-Cor2, located in the SE in the area of 10th to 12th Streets and 10th to 19th Avenues in the SE. The assessed value per square foot of the comparable with the same traffic influence as the subject property was assessed at the same base rate of \$107 per square foot. The second set all had C-Cor2 zoning and were located at 1143, 1147 and 1149 11 Street SE.

Their assessed rate per square foot was \$107.

The Respondent submitted that C-Cor1,2,3 is assessed at \$107 per square foot for the first 10,000 square feet and \$17 per square foot for the remainder.

The Respondent's argument was further supported by three small vacant land sales ranging from \$105.47 to \$112.98 per square foot. A third sale for a 0.13 acre site sold for \$700,000.

Based on the evidence and argument presented above, the Board finds the value of the subject property to be assessed fairly and equitably with other similar properties.

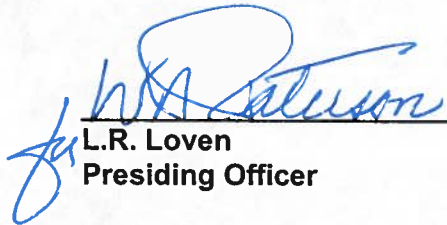
Summary:

The valuation method applied in this instance is the Sales Comparison Approach. The use of this approach to value is contextually allowed in the legislation. The Complainant did not advance any argument or evidence to support the contention that an error had been made in preparing this assessment..

Board's Decision:

For the reasons set forth above, the assessment of the subject property is hereby confirmed at \$643,000.

DATED AT THE CITY OF CALGARY THIS 24th DAY OF SEPTEMBER 2010.



L.R. Loven
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.*