

**CALGARY  
COMPOSITE 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-26.1, Section 460(4).

between:

*Assessment Advisory Group (Agent) on behalf of  
Twumasi, Emmanuel Benson & Beatrice Brigid, COMPLAINANT*

and

*The City Of Calgary, RESPONDENT*

before:

*D. H. Marchand, PRESIDING OFFICER  
B. Jerchel, MEMBER  
J. Joseph, MEMBER*

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

<b>ROLL NUMBER:</b>	<b>080197403</b>
<b>LOCATION ADDRESS:</b>	<b>2416 14<sup>th</sup> Street SW</b>
<b>LEGAL DESCRIPTION:</b>	<b>Plan 8369GF; Block 51; Lot 13</b>
<b>HEARING NUMBER:</b>	<b>58656</b>
<b>ASSESSMENT (2010):</b>	<b>\$2,540,000</b>

This complaint was heard on 13<sup>th</sup> day of October, 2010 at the office of the Assessment Review Board located at 4<sup>th</sup> Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 6.

Appeared on behalf of the Complainant; *Assessment Advisory Group*: T. Howell

Appeared on behalf of the Respondent; *City of Calgary*: M. Lau

**Description and Background of the Properties under Complaint:**

The subject is a 12 unit apartment complex built in 1953 in the Upper Mount Royal Community. The subject's suite mix is 2-bachelor, 1 one-bedroom, and 9 two-bedroom units.

Prior to the opening of the hearing the Complainant advised that only 1 issues of the several filed as **Grounds for Appeal** within the subject's Assessment Review Board Complaint form under *Section 5 – Reason(s) for Complaint* would be argued at this hearing. The issue identified is as follows:

*"The assessed value is in equitable with comparable property assessments."*

Both parties support the use of the same effective gross income and a vacancy allowance of 2%.

The Complaint is seeking the use of a gross income multiplier (GIM) of 12 times; the Respondent has applied a GIM of 17 times.

**Issue:** Is the subject inequitably assessed with similar and comparable apartment complexes?

**Party Positions:**

The Complainant provided a summary of two comparable properties, both are in the adjacent community of Bankview, the first is at 2321 14A st. SW and the other is at 2117 – 16 st. SW. Based on the application of the typical rental rates and vacancy allowances applied to the subject, GIM's of 13.65 and 10.21 were concluded. The average the Complaint concluded, when rounded amounts to a multiplier of 12 times.

The Respondent advised the CARB that the Complainant's second comparable was part of an estate sale and would be reflecting a low multiplier not equivalent to the typical and that the first comparable was reflective of an average quality unit versus the subject good quality assignment for construction, utility, and desirability. The Respondent provided the CARB with 4 good quality rated comparables, all with applied GIM's of 17 times and assessment per rooms in the range of \$57,397 to \$61,087. The subject's assessment per room is \$59,162.

**Decision:**

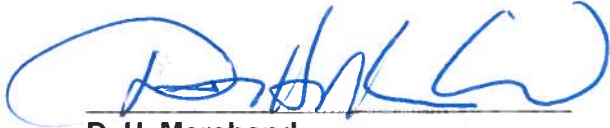
The assessment is confirmed at **\$2,540,000.**

**Reasons:**

The CARB looked to the equity comparables put forth by both parties. The Respondent's comparable at 921 – 19 av. SW in Lower Mount Royal, built in 1957 with 9 units, and assessed with the same parameters as the subject is given the most weight. The GIM concluded from the estate sale is given very little weight. The remaining sales comparison comparable is for a property not

similar to the subject because of its lower quality.

DATED AT THE CITY OF CALGARY THIS 3 DAY OF November 2010.



**D. H. Marchand**  
**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.*