

**CALGARY
COMPOSITE ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

In the matter of the complaints 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
Mike & Ravinder Parmar, COMPLAINANT*

and

The City Of Calgary, RESPONDENT

before:

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

These complaints to the Calgary Composite Assessment Review Board (CARB) are in respect of the Property Assessments prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

ROLL NUMBER:	034076208	034076109	034076307
LOCATION ADDRESS:	4004 Centre ST NE	3918 Centre ST NE	4008 Centre ST NE
LEGAL DESCRIPTION:	Plan 3674S, Block 28, Lots 10-11	Plan 3674S, Block 28, Lots 8-9	Plan 3674S, Block 28, Lots 12-13
HEARING NUMBER:	58159	58169	58172
ASSESSMENT:	\$707,500	\$707,500	\$707,500

These complaints were heard on 13th day of October, 2010 at the office of the Assessment Review Board located at 4th 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 subjects are six vacant lots held under three titles. The subject's land use designation is Multi-Residential – Contextual Low Profile. The land area consists for each title is .14 acres or 5,997 square feet; a total of 17993 square feet. The property is in the community of Highland Park.

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."

Issue:

1. Is the subject vacant land inequitably assessed?

Party Positions:

The Complainant provided a summary of four comparables assessments from within the neighbouring community. The unit of comparison for the comparables is the assessment unit price per square foot of land area. Three of the comparables are improved with single family residences and have assessment unit prices of \$58, \$51, and \$48 per square foot respectively. The fourth comparable is a vacant Direct Control districted parcel with an assessment per square foot of \$79.00. The subject's land rate is at \$118.00 per square foot of area. This complainant argues is unreasonable and requests an assessment based on \$60 per square foot, the median, for the subject lands.

The Respondent directed the CARB to the Matters Relating to Assessment and Taxation Regulation (MRAT) AR 220/2004 to section 11 which deals with the assessment of property when the permitted use differs from the actual use.

"When a property is used for farming operations or residential purposes and an action is taken under Part 17 of the Act that has the effect of permitting or prescribing for that property some other use, the assessor must determine its value

(a) In accordance with its residential use... "

The Respondent submits that none of the comparable presented are comparable to the subject. The three assessments of land c/w one-storey bungalows are an assessment of the properties residential use; not a multi-residential assessment. The districted Direct Control site carries with it the more restrictive nature on development and a lesser price per unit of comparison.

Decision:

The assessments are confirmed at **\$707,500** for each roll number under complaint.

Reasons:

The CARB looked to the equity comparables put forth by the Complainant, together with the legislative requirements. None of the comparables meet the test of similarity and comparability to the subject and it is reasonable for the market value to be higher for the unrestricted land use sites.

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.*