

**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-26.1, Section 460(4).

between:

Imran Mangalji, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

T. Helgeson, PRESIDING OFFICER

T. Usselman, MEMBER

C. McEwen, MEMBER

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

ROLL NUMBER: 079011102

LOCATION ADDRESS: 333 19 AV SW

HEARING NUMBER: 56901

ASSESSMENT: \$2,790,000

This complaint was heard on the 8th day of November, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- *I. Mangalji*

Appeared on behalf of the Respondent:

- *L. Wong*

Property Description:

The subject property is a low rise apartment building circa 1956 with 16 one bedroom units. The subject is located at 333 19 AV SW and is assessed at \$2,790,000.

Issues:

1. Is the assessment of the subject property correct, fair and equitable?

Complainant's Requested Value:

The Complainant submitted three equity comparables and one sales comparable in support of their position that the subject was over assessed when age, size, number of suites and quality or condition are considered. The Complainant requested that the assessment be reduced to \$1,750,000.

Respondents Position:

The subject property was renovated and as such the G.I.M. and assessed rental rate are greater than the comparables submitted by the Complainant. The Respondent requested that the assessment be confirmed because the subject is a renovated building.

Board's Decision:

The Board reduced the assessment to \$2,140,000.

Reason's For Board Decision:

The Board reviewed interior pictures of the subject provided by the Respondent to support the City's renovation classification. The Board found that the renovations were cosmetic in nature and did not support increasing the G.I.M. from 13 to 17. This observation was supported by the testimony of the Complainant who stated that the renovations were minimal.

The Board found that the rental rates assessed by the Respondent were reasonable and 2010 EGI of \$164,640 and multiplied it by a G.I.M. of 13 to arrive at the reduced assessment.

DATED AT THE CITY OF CALGARY THIS 6 DAY OF December 2010.



 T. Helgeson
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.*