

**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: 079039608

LOCATION ADDRESS: 138 24 AV SW

HEARING NUMBER: 56899

ASSESSMENT: \$1,760,000

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 1959 with 7 bachelor and 9 one bedroom units. The subject is located at 138 24 AV SW and is assessed at \$1,760,000.

Issues:

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

Complainant's Requested Value:

The Complainant submitted two equity comparables and one sales comparable provided by the Respondent in support of their position that the subject was over assessed. The Respondent has assessed the property as having 7 bachelor and 9 one bedroom units when the subject should be assessed with 16 bachelors as was the case in previous assessment years. The Complainant requested that the assessment be reduced to \$1,520,000.

Respondents Position:

The Respondent accepted that the subject property comprised 16 bachelor suites.

Board's Decision:

The Board reduced the assessment to \$1,520,000.

Reason's For Board Decision:

The Board changed the suite mix to 16 bachelors as agreed to by the parties. When the EGI for this suite mix is multiplied by the assessed G.I.M. the assessment is reduced to that requested by the Complainant.

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


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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.*