

**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, Revised Statutes of Alberta 2000 (the Act).

between:

***L. Carloni, COMPLAINANT***

and

***The City Of Calgary, RESPONDENT***

before:

***K. D. Kelly, PRESIDING OFFICER***

***J. Rankin, MEMBER***

***A. Zindler, MEMBER***

This is a complaint to the Calgary Assessment Review Board in respect of a property assessment prepared by the Assessor of The City of Calgary and entered in the 2011 Assessment Roll as follows:

<b>ROLL NUMBER:</b>	<b>057251100</b>
<b>LOCATION ADDRESS:</b>	<b>103 – 4 St NE</b>
<b>HEARING NUMBER:</b>	<b>62775</b>
<b>ASSESSMENT:</b>	<b>\$519,500</b>

This complaint was heard on 20<sup>th</sup> day of June, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 12.

Appeared on behalf of the Complainant:

- *No one appeared*

Appeared on behalf of the Respondent:

- *Mr. T. Johnson*

**Property Description:**

The subject is a 3,662 Square Foot (SF) Automotive sales and repair facility known as Ansel Motors Ltd. on 7,257 SF of land in Northeast Calgary. The rectangular corner-lot site at the intersection of 4 St NE and Marsh Rd NE is said to be used for commercial purposes related to automotive repairs, accessories and parts. It has been assessed using the Income Approach to Value at \$519,500.

**Issues:**

No issues heard

**Complainant's Requested Value:** \$350,000

**Board's Review in Respect of Each Matter or Issue:**

There was no one in attendance other than the Respondent to speak to the complaint.

The Board noted that the subject is a legally separate part of a functionally-larger 2-parcel site used for automotive and car wash purposes. The subject property contains the automotive repair and sales portion of what appears to be an integrated business enterprise of automotive repair/sales, and a wand-operated car wash in one large building.

While the authorized agent for this complaint appeared in a previous Hearing (file # 62793) and presented evidence regarding the larger 2-parcel site, he did not identify the subject as being the object of this separate complaint. Upon conclusion of the Hearing for file # 62793, the Complainant's agent immediately departed the building and was unavailable for this Hearing.

Nevertheless, the Board examined the written evidence supplied by the Complainant on the "Complaint Form". It noted that while the Complainant raised concerns related to a perceived large percentage increase in assessed value; achievable rents in the subject; and its condition, there was no market or other evidence provided to support his briefly-stated position.

The Respondent provided his information brief (R-1) and noted that the subject had been assessed using the Income Approach to Value – given that it was a revenue-producing property. The Respondent referenced several "Assessment Request For Information" (ARFI)

documents received from the landowner identifying revenue sources for the site. He also provided the City's assessment calculations and inputs thereto to illustrate how it had arrived at the assessed value.

The Respondent referenced Section 8 (2) (a) (i) of Alberta Assessment Regulation AR 310/2009 which states:

**" Disclosure of evidence**

8 (2) If a complaint is to be heard by a composite assessment review board, the following rules apply with respect to the disclosure of evidence:

(a) The complainant must, at least 42 days before the hearing date,

(i) disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing,..."

The Respondent argued that the Complainant had failed to meet the requirements of the Regulation and therefore the appeal should not be granted by the Board. Ultimately the Respondent requested that the Board Confirm the assessment at \$519,500.

In its review of the evidence submitted, the Board considered that the Complainant had provided insufficient market or other evidence such that the Board was unable to properly or intensively examine the Complainant's concerns. In addition, no one was in attendance to speak to or elaborate on the Complainant's concerns. The only evidence advanced by the Complainant was in a brief paragraph on the complaint form. Moreover the Board considers that a percentage increase or decrease in assessed value is not, of itself, sufficient justification for effecting a change to an assessment.

The Board was presented with an extensive brief (R-1) from the Respondent which appeared to clearly identify the parameters and inputs used by the City in its assessment calculations for the subject. Several of the inputs used by the City in the calculations had been supplied by the Complainant. The Board received no evidence to persuade it that either the inputs or calculations were incorrect.

Upon examination, the Board concurs with the Respondent that the Complainant does not appear to have met the onus required of him under Section 8 (2) (a) (i) of Alberta Assessment Regulation AR 310/2009. Therefore the Appeal fails on this point alone.

**Board's Decision:**

The Board confirmed the assessment at \$519,500

DATED AT THE CITY OF CALGARY THIS 7 DAY OF July 2011.

  
 K. D. Kelly  
 Presiding Officer

**APPENDIX "A"**

**DOCUMENTS PRESENTED AT THE HEARING  
 AND CONSIDERED BY THE BOARD:**

NO.	ITEM
1.	Complainant's Complaint form
2. R-1	Respondent Disclosure Brief

*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.*