

**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:

***KAFFA INC. (as represented by Assessment Advisory Group),
COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***Earl K Williams, PRESIDING OFFICER
K Coolidge, MEMBER
R Deschaine, 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:

ROLL NUMBER: 081177701

LOCATION ADDRESS: 2138 33 AV SW

HEARING NUMBER: 63699

ASSESSMENT: \$784,000

This complaint was heard on 19 day of August, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- T Howell

Appeared on behalf of the Respondent:

- C Fox and J Toogood

Property Description:

The subject property at 2138 33 Ave SW is a 1,578 square foot converted house on .14 ac of land in the Community of Richmond with a Commercial Property use and Subproperty Use CS0501 House Conversion.

Issues:

The assessment is not supported by assessment of similar properties.

Complainant's Requested Value: \$512,884

Board's Decision in Respect of Each Matter or Issue:

The Complainant and Respondent presented a wide range of evidence consisting of relevant and less relevant evidence.

The Complainant's evidence package included a map identifying the location of the property; photographs of the external of the building, and details on three comparables which are some geographic distance from the subject property.

The Respondent's evidence package included a Summary of Testimonial Evidence; a map identifying the location of the property, photographs (black/white) of the exterior of the subject property, as well as photographs and location details on comparables in close proximity to the subject property. At the hearing the Respondent requested permission to provide colour photos and ortho maps of the subject and comparable properties. As the evidence was identical to the material in exhibit R-1 and the Complainant did not object the evidence was accepted and marked as R-2.

Complainant

The Complainant argued that there is a shortage of CS0501 House Conversion as comparables in close proximity to the subject and presented 3 equity comparables that, although not in close proximity to the subject property, are supportive of the requested value. Based on the City of Calgary Assessment Summary Report for the comparables, the Complainant prepared a table titled Comparable Valuation (page 14 of exhibit C-1). The following table presents the key information on the comparables and the subject. Note that in the following table the area reported in square feet is the total area of the building, which includes above and below grade.

Address	Area (sq ft)	Land (acres)	Coverage	Assessed Value Per Square Foot (psf)
Comparables				
407 20 Ave NE	1,980	.14	32%	\$370
1817 Centre St NW	1,784	.12	34%	\$338
1802 16 St SW	1,656	.13	29%	\$267
Subject				
2138 33 Ave SW	1,578	.14	26%	\$497

The Complainant argued that based on the favourable comparison on the variables of area, land and coverage the Assessed Value for the Subject Property should be \$325 psf which is the arithmetic average of the psf assessed value of the comparables. Based on the \$325 psf the Requested Value is \$512,884.

Respondent

The Respondent's evidence included two tables which presented details on 2 sale comparables (R-1 page 19) and 8 equity comparables (R-1 page 22). All of the comparables are within 2 to 6 City blocks of the subject property. All of the comparables were House Conversions the same as the subject property and were comparable in terms of the above grade area of the building. Specifically the subject has an above grade area of 1068 square feet (sq ft) and the range of the comparables was 815 to 1300 sq ft.

Page 22 of exhibit R-1 presents a table titled Equity Report which presented details on 8 equity comparables all of which were House Conversions. Of the 8 comparables, 4 are bungalows on lots with a 50 foot frontage. The following table presents the key information on the 4 comparables and the subject. All areas are expressed as square feet and the abbreviation YOC is the year of construction of the building.

	Area Above Grade (square feet)	Land Area (square feet)	YOC	Assessment
Comparables				
3527 18 ST SW	1300 sq ft	6197 sq ft	1956	\$953,000
3523 18 St SW	816 sq ft	6197 sq ft	1953	\$822,000
2040 34 Ave SW	1038 sq ft	4920 sq ft	1951	\$788,500
2036 34 Ave SW	815 sq ft	4921 sq ft	1950	\$743,000
Subject				
2138 33 Ave SW	1086	6246	1910	\$784,000

The Respondent argues that based on the evidence presented, most specifically the 4 equity comparables presented in the above table, the assessment is supported.

Based on the evidence presented and the lack of direct market comparables in the Complainants evidence and argument, the Board confirmed the assessment.

Board's Decision:

The Board confirmed the Assessment of \$784,000.

DATED AT THE CITY OF CALGARY THIS 13 DAY OF OCTOBER 2011.



Earl K Williams
Presiding Officer

APPENDIX "A"**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
1. C1	Complainant Disclosure
2. R1	Respondent Disclosure
3. R2	Respondent Disclosure

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.*