

**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:**

***A. Ruparell (as represented by Brenda MacFarland), COMPLAINANT***

**and**

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

**before:**

***T. Golden, PRESIDING OFFICER***

***J Kerrison, MEMBER***

***J Massey, 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: 057189904**

**LOCATION ADDRESS: 114 11 Av NW**

**HEARING NUMBER: 62147**

**ASSESSMENT: \$699,000**

This complaint was heard on 13 day of October, 2011 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:

- *N. Laird*

Appeared on behalf of the Respondent:

- *S. Poon*

**Board's Decision in Respect of Procedural or Jurisdictional Matters:**

There were no preliminary matters.

**Property Description:**

The subject lands are vacant, zoned Direct Control and intended for multi residential use. The parcel is 6596 square feet (sq. ft.) in size. Temporarily the area is used for parking.

**Issues:**

- 1) Is the assessment on the subject land correct?

**Complainant's Requested Value:** \$448,500.00

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

- 1) The assessment on the subject land is incorrect.

The Complainant submitted a table with 4 comparables all sold in 2009 or 2010. Each comparable was a similar size and located in close proximity to the subject property. These property sales average \$68.00 per sq. ft. which is used to calculate the requested assessment of \$448,500.00.

The Respondent also presented comparables to support the \$106.00 per sq. ft. rate applied to the parcel. A table with 6 comparables was discussed. These comparables had a mean value of \$114.00 per sq. ft.

The Board notes that the comparables presented by the Respondent are located in communities some distance from the subject property. Also the assessment sales ratios except for one are not within a reasonable range. The Complainant's comparables are all within blocks of the subject property. In particular two comparables from the Complainants list were given the most weight because they were most similar including the zoning. The sales located at 117 13 Ave SW and 314 11 St NE yield a per sq. ft. sale value of \$60.31 and \$75.90 respectively. This

supports the \$68.00 per sq. ft. requested by the Complainant. The Board finds the evidence presented by the Complainant supports a reduction in the assessment.

**Board's Decision:**

The assessment is reduced to \$448,500.00

DATED AT THE CITY OF CALGARY THIS 25 DAY OF November 2011.



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. C2	Zoning map

*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.*

Appeal Type	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	residential	walk up	Sales	Land value