

**CALGARY  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

In the matter of the complaint against the Property/Business assessment as provided by the *Municipal Government Act*, Chapter M-26, Section 460(4).

**between:**

***ASSESSMENT ADVISORY GROUP, COMPLAINANT***

**and**

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

**before:**

***Board Chair, J. Zezulka  
Board Member, S. Rourke  
Board Member, R. Roy***

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

**ROLL NUMBER: 048530729**

**LOCATION ADDRESS: Unit 4, 2333 – 18 Avenue NE, Calgary, Alberta**

**HEARING NUMBER: 58818**

**ASSESSMENT: \$612,000**

This complaint was heard on the 2 day of July, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 6.

Appeared on behalf of the Complainant:

- *T. Howell*

Appeared on behalf of the Respondent:

- *B. Partridge*

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

Not Applicable

**Property Description:**

A single bay in a multi unit office / warehouse condominium project. The bay is 2,577 s.f., all of which is developed office space.

**Issues:**

1. The assessed value is not reflective of the property's market value.
2. The assessed value is inequitable with comparable property assessments.

**Complainant's Requested Value:** \$463,860

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

**Issue 1**

In support of their argument, the Complainant, on pages 9 to 28 of The Assessment Advisory Group Disclosure of Evidence offered four comparables. Those are summarized on page 9 of the submission.

The respondent presented uncontroverted evidence that three of the claimant's comparables consisted entirely of warehouse space, not comparable to the subject. The fourth comparable consisted entirely of second level office space, again not comparable to the subject.

In the board's opinion, the claimant failed to establish an acceptable degree of comparability between the comparables presented, and the subject.

The respondent presented a number of sales comparables, to demonstrate that the current level of assessment adequately reflects current market levels.

**Issue 2**

The complainant offered no evidence relative to the issue of equity.

The respondent offered a comparable chart including units in the same project as the subject, indicating the degree of equity reflected by the current assessment.

**Board's Decision:**

The assessment is confirmed at \$612,000.

DATED AT THE CITY OF CALGARY THIS 14<sup>th</sup> DAY OF July 2010.

  
\_\_\_\_\_  
J. Zezulka  
**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.*