

**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(4).

between:

974885 Alberta Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

T. Robert, PRESIDING OFFICER

P. Charuk, MEMBER

A. Blake, MEMBER

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:	076050053
LOCATION ADDRESS:	1812 – 35 St SE
HEARING NUMBER:	60288
ASSESSMENT:	\$1,190,000

This complaint was heard on the 23rd day of July, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- *Mr. J. Ha, Complainant*
- *Ms. A. Kim, Complainant*

Appeared on behalf of the Respondent:

- *Mr. K. Gardiner, Assessor*

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

None.

Property Description:

The subject property is a 2,250 sq. ft. four-bay car wash located at 1812 – 35 St SE.

Issues:

The issue before the Board was equity.

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

The Respondent advised that the subject property was calculated via the cost approach to value, versus another commercial property within the area (next-door) on the income approach to value.

The Complainant argues fairness in that the property next-door is a similar attached improvement and same size lot, with a lower assessed value.


The subject property is inequitably assessed compared to a similar commercial property within the area, based on the comparable presented (which is directly attached), with similar type improvement structurally to the subject, land size is the same.

The Board is of the opinion that based on the argument of equity, the subject should bear some relationship to this comparable.

Board's Decision:

The Board reduces the subject to \$871,000 from \$1,190,000.

DATED AT THE CITY OF CALGARY THIS 4 DAY OF August 2010.



T. Robert
Presiding Officer
TR/br

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.*