

**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-26.1, Section 460(4).

Between

Assessment Advisory Group, COMPLAINANT

And

The City Of Calgary, RESPONDENT

Before:

***Dean Sanduga, Presiding Officer
T. Usselman, Board Member
J. Pratt, Board 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:	Location:	Hearing Number:	Assessment	requested Assessment
200341758	200,638-11 AV SW	58315	\$6,880,000	\$5,160,000
200341279	308,638-11 AV SW	58315	605,000	475,000
200341261	303,638-11AV SW	58315	566,000	420,000
200341741	101,638-11AV SW	58315	620,000	543,000
200341733	105,638-11AV SW	58315	398,500	348,500
200341725	109,638-11AV SW	58315	570,000	499,000
200341717	113,638-11AV SW	58315	407,000	356,000
200341691	117,638-11 AV SW	58315	490,000	429,000
200341709	119,638-11 AV SW	58315	598,000	523,500
200341295	310,638-11 AV SW	58928	512,000	448,000
200341303	311,638-11 AV SW	58430	600,000	450,000
200341360	307,638-11 AV SW	58671	712,000	540,000
200341329	313,638-11AV SW	57916	586,000	

This complaint was heard on 29 day of July, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom *.

Appeared on behalf of the Complainant:

- Troy Howell, Representing Assessment Advisory Group
- S. Cobb, Representing Assessment Advisory Group

Appeared on behalf of the Respondent:

- Darren McCord, Representing the City of Calgary

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

The question of bias was raised and all parties indicated there was no bias.

Both the Complainant and the Respondent indicated that there were no preliminary matters.

Property Description:

The Subject property is consisting of titled residential condominiums, office condominiums and retail space on main floor, located at 638- 11 Ave. SW.

Issues:

Issue 1: Assessed amount incorrect.

Complainant's Requested Value:

\$350 per sq. ft.

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

Issue 1: The Complainant failed to provide sufficient evidence confirming that the subjects' assessment is incorrect. The Complainant submitted 2 sales comparables. Sale number one is a post facto sale. Sale number two is located in a different location in the city.

The onus is upon the Complainant to provide sufficient evidence to prove their case.

The Respondent provided a list of titled Condominium unit sales page 145 which also includes 3 sales in the same Condominium complex. He provided evidence that the Affidavits of Transferee's confirming the value of the units exceed \$400 per sq. ft.

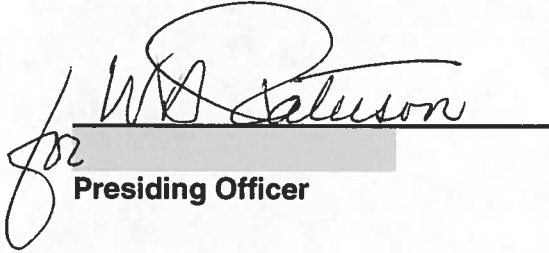
Findings

The board is persuaded by the Respondent's sales comparables and place less weight on the complainant's sales comparables and market study information.

Board's Decision:

The decision of the Board is to confirm the 2010 assessments.

DATED AT THE CITY OF CALGARY THIS 19 DAY OF August, 2010.


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.*