

**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:

Lisa Groberman, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

Dean Sanduga, Presiding Officer

Jim Rankin, Board Member

A. Zindler, 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: 057032609

LOCATION ADDRESS: 1302 Edmonton Tr, NE

HEARING NUMBER: 55879

ASSESSMENT: \$652,500

This complaint was heard on the 30 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:

- Shepard Kaplan

Appeared on behalf of the Respondent:

- Elisco D'Altorio Representing the City of Calgary

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

Preliminary Matter

- 1- Mr Zindler, Board Member raised a Preliminary issue concerning bias and advised all parties that the Complainant Mr. Kaplan is a well known person to him, but he had no past or current dealing on any matter with the Complainant, The Complainant and Respondent had no objection on Mr. Zindler to hear the Merritt on the subject property.
- 2- The Respondent objected to proceed with a Merritt hearing, because the complainant failed to identify the complaint issue in section 4 on the complaint form.
The board reviewed the complaint form and the attached letter submitted by the complainant and agreed that the issue of the complaint is clearly identified in the attached letter which was submitted with the complaint form at the time of filing.

Property Description:

The subject property is a 1500 sq ft commercial building. The building was constructed in 1918, located at 1302 Edmonton Tr. NE comprising of land area of 6,100 sq.ft.

Issues:

Assessment exceed Market value

Complainant's Requested Value:

\$500,000

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

Issue 1: The board heard evidence submitted by both parties and concluded that the Respondent's average ASR on sales comparables presented is .816. Therefore, fairness of equity and when compared to Respondent's first sale on 1312 Edmonton Tr. NE the ASR .816 supports a reduction.

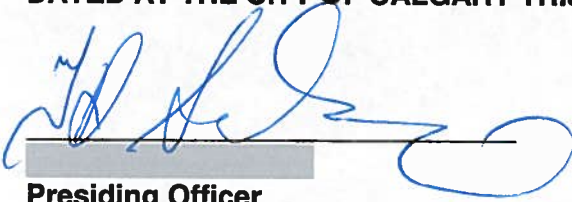
Findings

Based on the Respondent ASR on sales 8.16, the complainant is entitled to the lower assessment.

Board's Decision:

To reduce the 2010 assessment to \$532,000

DATED AT THE CITY OF CALGARY THIS 23 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.*