

**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:**

***Assessment Advisory Group, COMPLAINANT***

**And**

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

**Before:**

***Dean Sanduga, PRESIDING OFFICER***

***Jim Pratt, MEMBER***

***Terry Ussulman, 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:

<b>ROLL NUMBER:</b>	<b>067116004</b>
<b>LOCATION ADDRESS:</b>	<b>1347 12 Ave. SW</b>
<b>HEARING NUMBER:</b>	<b>58395</b>
<b>ASSESSMENT:</b>	<b>\$2,640,000</b>

This complaint was heard on 28 day of July, 2010 at the office of the Assessment Review Board located at Floor Number 3 , 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- Troy Howell  
Assessment Advisory Group

Appeared on behalf of the Respondent:

- Daniel Lidgren  
The City of Calgary

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

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

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

**Property Description:**

The subject property is an office Building, constructed in 1952. The subject property is located at 1347 12 Ave. SW comprising 4,772 sq. ft.

**Issues:**

Assessed Value is incorrect

**Complainant's Requested Value: \$**

\$1,962,000

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

The Board heard and reviewed the complainant's evidence, the complainant submitted 3 sales comparables, and noted that all are on vacant land sales, Sale number (1) inferior land zoning, sales number (2) Inferior location and sales number (3) is a contaminated land and was purchased by the city for train expansion. The Complainant failed to provide sufficient evidence to demonstrate the assessment is incorrect.

The Board is persuaded by the Respondent's sales comparables R1 ,page 20,and multi residential land sales report R1 36 .

**Board's Decision:**

The decision of the Board is to confirm the 2010 assessment

DATED AT THE CITY OF CALGARY THIS 23 DAY OF August 2010.



Dean Sanduga  
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.*