

**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:

Dean Sanduga, PRESIDING OFFICER

Jim Pratt, MEMBER

Terry Ussulman, MEMBER

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

ROLL NUMBER:	200411700
LOCATION ADDRESS:	1210 11 Ave. SW
HEARING NUMBER:	58664
ASSESSMENT:	\$6,970,000

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 a 3 Retail mixed use Buildings, the buildings constructed; one in 1980 and two in 1900. The subject property is located at 1210 11 Ave. SW comprising 34,537 sq. ft.

Issues:

Assessed Value is incorrect

Complainant's Requested Value:

\$5,320,000

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

The Board heard and reviewed the complainant's evidence, The complainant submitted 2 sales comparables, both are vacant land sales, whereas the subject property is assessed on land and improvement C 1, page 7, the complainant submitted one equity comparable C1, page 7, which is influenced by abutting a train track.

The Complainant failed to provide sufficient evidence to confirm the assessment is incorrect.

The Board is persuaded by the Respondent's sales and equity comparables and place less weight on the complainant's sales comparables and equity comparable.

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.

A handwritten signature in blue ink, consisting of a series of loops and strokes, positioned above a horizontal line.

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.*