

**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-26.1, Section 460(4).

between:

***Assessment Advisory Group, COMPLAINANT***

and

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

before:

***C. Griffin, PRESIDING OFFICER  
E. Reuther, MEMBER  
R. Roy, 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: 068197409 / 068198100 / 068198209 / 068197607 / 068197508 / 068197201**

**LOCATION ADDRESS: 225 – 15 Ave. SE / 228 – 17 Ave. SE / 226 – 17 Ave. SE / 231 – 15 Ave. SE / 227 – 15 Ave. SE / 219 – 15 Ave. SE respectively**

**HEARING NUMBER: 58413 / 58416 / 58419 / 58420 / 58424 / 58426 Respectively**

**ASSESSMENT: \$456,000. / \$1,090,000. / \$672,500. / \$1,360,000. / \$456,000. / \$608,500 Respectively**

This complaint was heard on 20 day of August, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- T. Howell

Appeared on behalf of the Respondent:

- D. Satoor

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

Not Applicable

**Property Description:**

The properties under complaint consist of vacant land parcels that are located within the same block in the east end of the Beltline District of Calgary. Some of the parcels front 17 Avenue SE while others front 15 Avenue SE. The parcels vary in size somewhat ranging from 2,123 Sq. Ft to 6,370 Sq. Ft.

**Issues:**

1. The assessed values are not reflective of the properties Market Values.
2. The assessed values are inequitable with comparable property assessments.

**Complainant's Requested Value:** \$ 403,000. / \$ 963,000. / \$ 594,000. / \$ 1,210,000. / \$ 403,000. / \$ 538,000. Respectively

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

1. The Complainant submitted evidence that consisted of 3 sales deemed comparable to the subject sites. One of these sales (739 – 10 Ave. SW) is located in the west central portion of the Beltline District, one of the sales (509 – 6 Ave. SE) is located in the east end of the downtown core in what is now referred to as East Village and the third sale (1401 – 9 Ave. SW) is located in the west end of the downtown core area. These sales were recorded in April 2009, May 2008 and July 2009 respectively. The Complainant applied adjustments to the sales as follows: 739 – 10 Ave. SW plus 15%, 509 – 6 Ave. SE plus 5% and 1401 – 9 Ave. SW plus 20%. These adjustments resulted in adjusted selling prices per Sq. Ft. of site area of: \$236 / \$189 and \$182 respectively and indicated an average of \$202/Sq. Ft. which is the basis for their requested assessments.

The Respondent, noting that land sales in the vicinity in the appropriate time period are scarce, submitted 5 sales of properties deemed comparable, one of which (739 – 10 Ave. SW) was also submitted by the Complainant. All five of the Respondent's sales are located in the Beltline District but the site sizes are larger than those of the subject properties, ranging from 7,082 Sq. Ft. to 26,076 Sq. Ft. The adjusted median sales price of these sales is \$221/Sq. Ft. The Respondent also explained to the Board that there are different land rates applied in different portions of the Beltline District with the central portion of the district receiving the highest value followed by the west end and then the east end with the lowest rate being the applied \$215/Sq. Ft.

The Respondent pointed out to the Board that one of the sales presented by the Complainant, 1401 – 9 Ave. SW, is a contaminated site and provided evidence to verify same. The contamination issue was said to be a determining factor in the determining the sale price of this land parcel. The Respondent also questioned the Complainant as to the adjustments applied to

the sales they had presented in terms of what the justification was for same. The Complainant was unable to provide an explanation other than to say that the adjustments had been made by a colleague.

2. The Complainant did not submit any evidence relating to their contention that the assessments of the subject properties were inequitable in relation to similar properties.

**Board's Decision:**

1. With regard to the first issue, the Board is not satisfied with the Complainant's lack of explanation regarding the adjustments applied to the selling prices of the sales evidence they submitted. The adjustments applied to sales are an important factor to be considered and the Complainant's failure to be able to justify same left the Board unable to give much consideration to this sales evidence. Additionally, the fact that one of the three sales presented by the Complainant was clearly contaminated at the time of the sale indicates to the Board that the Complainant did not sufficiently research their sales evidence. The Complainant's Sales Comparison argument fails.

2. As the Complainant did not present any evidence or argument relating to the equity issue this argument fails.

The Assessments of the properties are **confirmed** as follows:

**\$456,000. / \$1,090,000. / \$672,500. / \$1,360,000. / \$456,000. / \$608,500 Respectively**

DATED AT THE CITY OF CALGARY THIS 24 DAY OF August 2010.

  
C. J. GRIFFIN  
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.*