

**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:

Industrial Process Heat Engineering Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***Board Chair, T. Golden
Board Member, P. Charuk
Board Member, K. Coolidge***

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: 094501228

LOCATION ADDRESS: #207 4999 43 St. SE

HEARING NUMBER: 56153

ASSESSMENT: \$158,000

This complaint was heard on 09 day of September, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- No persons appeared on behalf of the Complainant

Appeared on behalf of the Respondent:

- *D Desjardins*

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

The hearings were delayed 20 minutes from the morning commencement time and the schedule was adjusted to hear another case first. The Board was satisfied proper notice had been sent to the Complainant and the Board proceeded with the hearing with the Complainant not present.

Property Description:

The subject is a bay in an industrial condominium project constructed in 2000 and the unit contains 461 sq ft.

Issues:

- 1) Does the assessment established by the City reflect the market value of the property?

Complainant's Requested Value:

\$125,000.00

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

The board finds the assessment does not reflect market value and reduces the assessment to \$125,000.00.

Although the Complainant did not appear before the Board in order to defend the requested reduction the complaint form had a letter and an appraisal report attached. The Complainant asked in the letter filed with the complaint that the Board consider the appraisal report as support for the lower assessment request. The Board notes that the appraisal was prepared Jan 20/2010 and was conducted for the purpose of financing. A value of \$125,000.00 was concluded by the appraisal.

The appraisal was sufficient to have the Board move to examine the City evidence in support of the assessment. Little weight was placed on the Respondents evidence as there were a series of inconsistencies, lack of detail, and errors contained in the evidence package. For example:

- The City Explanation Supplement document reported the assessment in error at \$197,898.00.
- The table of sales comparables provided contained errors; for example the sale date column contained whole numbers rather than dates.
- Only one real net report was filed in explanation of the 3 sales presented while the two remaining sales were accompanied by uninformative Land Titles Office information.


No explanation or corrections to the errors was presented by the Respondent.

The Board found the Respondent evidence to be unreliable and the best evidence presented to be the appraisal provided by the Complainant.

Board's Decision:

The assessment is reduced to \$125,000.00

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



T. Golden
Presiding Officer

APPENDIX "A"

DOCUMENTS RECEIVED AND CONSIDERED BY THE ASSESSMENT REVIEW BOARD:

NO.	ITEM
1.	Exhibit C-1 Complainant's Complaint Form
2.	Exhibit R-1 Respondent's Assessment Brief

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.*