

**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:**

***Peter Reichhart, COMPLAINANT***

**and**

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

**before:**

***R. Irwin, PRESIDING OFFICER***

***D. Morice, MEMBER***

This is a complaint to the Calgary Assessment Review Board in respect of a 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>068 200 203</b>
<b>LOCATION ADDRESS:</b>	<b>1501 1 ST SE</b>
<b>FILE NUMBER:</b>	<b>56505</b>
<b>ASSESSMENT:</b>	<b>\$ 756,500</b>

This complaint was heard on the 27<sup>th</sup> day of August, 2010 at the office of the Assessment Review Board located at 4<sup>th</sup> Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- *P. Reichhart* (Owner, Complainant)

Appeared on behalf of the Respondent:

- *R. Natyshen* (City of Calgary, Respondent)
- *H. Patterson* (Observing)

**Property Description:**

The subject property is a building built in 1912 and is located at 1501 1<sup>st</sup> ST SE and had a land area of 3352 sq. ft. The property is assessed at \$756,500 as Land Value only by applying a rate of \$215.00 per square foot. The subject property has been adjusted +5% due to a corner site influence.

**Issues:**

On the Complaint form the reason for complaint is  
#3 An Assessment Amount.

**Complainant's Requested Value:** \$585,000

**Board's Findings:**

The Complainant presented evidence including a comparable property and facts regarding the subject property setback requirements to illustrate that the subject property has building restrictions. The Respondent replied that the subject had superior location and visibility, has heavy traffic flow passing by and was assessed fairly at the standard \$215 sq. ft. with a 5% adjustment (corner) that is consistent in the market area.

The Respondent also highlighted that the Complainant's comparable was a 25 ft wide lot and the subject property was 50 ft wide lot.

The onus is on the Complainant to prove the assessment is wrong.

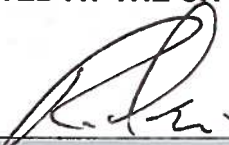
The Complainant argued about the building space restrictions but failed to illustrate that the assessment is incorrect.

**Board's Decision:**

The Board agreed that there was insufficient evidence to warrant a reduction in the assessment.

The assessment is confirmed at \$756,500.

DATED AT THE CITY OF CALGARY THIS 8<sup>th</sup> DAY OF OCTOBER 2010.

  
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**R. Irwin**  
**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.*