

**CALGARY  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

In the matter of the complaints against the Property assessments as provided by the *Municipal Government Act*, Chapter M-26, Section 460(4).

**between:**

***Lisa Choi, COMPLAINANT***

**and**

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

**before:**

***R. Mowbrey, PRESIDING OFFICER***

***A. Wong, MEMBER***

***D. Julien, MEMBER***

These are complaints to the Calgary Assessment Review Board in respect of Property assessments prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

<b>ROLL NUMBERS:</b>	<b>056099005 056099104</b>
<b>LOCATION ADDRESSES:</b>	<b>209 9 ST NE 211 9 ST NE</b>
<b>HEARING NUMBERS:</b>	<b>56265 56266</b>
<b>ASSESSMENTS:</b>	<b>\$342,000 \$352,500</b>

The complaints were heard on the 21<sup>st</sup> day of September, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- *L. Choi*

Appeared on behalf of the Respondent:

- S. Powell      Assessor, City of Calgary

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

There were no procedural or jurisdictional matters. Upon questioning of the parties by the Presiding Officer, the parties indicated they had no problem with the composition of the Board. In addition, the Board members indicated they had no bias on this file.

A preliminary issue was raised by both parties. The parties indicated that the two complaints were identical in terms of issues and the evidence. Therefore, the parties requested one hearing and would cover file numbers 56265 and 56266. The Board agreed with the request.

**Property Description:**

The subject properties are both vacant land, with 3200 square feet and 3299 square feet respectively. The properties are located in the NE quadrant of the City and have been assessed at \$107 per square foot. Assessments on the properties are \$342,000 and \$352,500 respectively.

**Issues:**

What is the market value of the subject property?

**Complainant's Requested Value:**

The Complainant's requested values are \$249,500 and \$257,500.

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

What is the market value of the subject property?

The Complainant presented evidence to the Board outlining one comparable to the subject properties. The Complainant stated the comparable property, not counting the value of the building on the land, was assessed at \$78 per square foot, which is \$30 lower than the subject properties.

The Respondent presented equity evidence to the Board regarding three vacant land comparables to the subject property. The comparables were similar in terms of location, property use and land use. The land rate per square foot was \$107 on all the comparables and the subject property.

The Board was persuaded by the equity comparables provided by the Respondent, showing the

base rate for all the comparables was the same.

The Board was not persuaded by the Complainant's evidence.

The Complainant did not give sufficient and compelling reasons to prove the assessment is incorrect.

**Board's Decision:**

The Board's decision is to confirm the assessments of \$342,000 and \$352,500.

DATED AT THE CITY OF CALGARY THIS 28<sup>th</sup> DAY OF September 2010.

  
R. Mowbrey  
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.*

***Exhibits***

***C-1 Evidence package of the Complainant (5 pages).***

***R-1 Evidence package of the Respondent (14 pages).***