

**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:**

***COMPLAINANT, Colliers International Ltd.***

**and**

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

**before:**

***R. Irwin PRESIDING OFFICER  
S. Rourke, MEMBER  
P. Charuk, MEMBER***

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:

<b>ROLL NUMBER:</b>	<b>079108908</b>	<b>079123600</b>	<b>079131504</b>	<b>079131603</b>
<b>LOCATION ADDRESS:</b>	<b>221 17 Ave SE</b>	<b>1705 Macleod Tr. SE</b>	<b>229 17 Ave SE</b>	<b>235 17 Ave SE</b>
<b>HEARING NUMBER:</b>	<b>58446</b>	<b>58450</b>	<b>58453</b>	<b>58454</b>
<b>ASSESSMENT:</b>	<b>\$1,850,000</b>	<b>\$803,000</b>	<b>\$1,270,000</b>	<b>\$1,270,000</b>

This complaint was heard on the 20<sup>th</sup> day of September, 2010 at the office of the Assessment Review Board located at Floor Number four, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- M. Uhryn *Colliers International*

Appeared on behalf of the Respondent:

- D. Satoor, *Assessor City of Calgary*

### **Preliminary Matters:**

Both parties requested to present evidence and arguments on hearing #58454 and apply all documents to hearings 58446, 58450, 58453.

### **Property Description:**

The subject properties are four parcels of land along 17 Ave SE.

ROLL NUMBER:	079108908	079123600	079131504	079131603
LOCATION ADDRESS:	221 17 Ave SE	1705 Macleod Tr. SE	229 17 Ave SE	235 17 Ave SE
HEARING NUMBER:	58446	58450	58453	58454
ASSESSMENT:	\$1,850,000	\$803,000	\$1,270,000	\$1,270,000

### **Issues:**

The complaint form indicates the following matters apply to the complaint:

- #1 –the description of the property or business
- #2 – the name or mailing address of an assessed person or taxpayer
- #3 – an assessment amount
- #4 – an assessment class
- #5 – an assessment sub-class
- #6 –the type of property
- #7 – the type of improvement

### **Complainant's Requested Value:**

Address	On Complaint Form	Revised in Evidence
221 17 Ave SE	\$460,000	\$1,340,000
1705 Macleod Tr SE	\$200,000	\$550,000
229 17 Ave SE	\$320,000	\$910,000
235 17 Ave SE	\$320,000	\$910,000

**Board's Findings:**

The Complainant's evidence included a request to reduce the assessment from \$215.00 per square foot to \$155.00. In support of this there was a past ARB decision 0416/2010P included in the evidence.

The Respondent replied that the Complainant did not present any evidence of their own but only referred to the past decision and requested the same. The Respondent also presented evidence indicating that a previous years appeal on the subject property at the same \$215.00 per square foot assessment had been filed, withdrawn and set at \$215.00.

In response to the decision ARB 0416/2010P the Respondent stated that evidence at that hearing was not presented at this hearing and they offered a Realnet transaction Summary report for the subject property that cited the condition at time of sale as "in good physical condition and did not appear to require any significant expenditures" and an actual "Assessment Request for Information" (ARFI) for the subject property that included a statement from the owner that the property was "unusable building without significant capital improvements."

The Respondent included comparable sales that supported the assessment.

**Board's Decision:**

The Board weighed all the evidence and argument presented by both parties and agreed that there was insufficient evidence presented to warrant a change to the assessment.

Hearing	Address	Confirmed Assessment
58446	221 17 Ave SE	\$1,850,000
58450	1705 Macleod Tr SE	\$803,000
58453	229 17 Ave SE	\$1,270,000
58454	235 17 Ave SE	\$1,270,000

DATED AT THE CITY OF CALGARY THIS 15 DAY OF October 2010.



**R. Irwin**  
Presiding Officer

CC: Owner

*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.*