

**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:**

***Colliers International Realty Advisors Inc., COMPLAINANT***

**And**

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

**Before:**

***Dean Sanduga, PRESIDING OFFICER***

***J. Rankin, MEMBER***

***S. Rourke, 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:

**ROLL NUMBER: 068204908**

**LOCATION ADDRESS: 226 – 17 AV SW**

**HEARING NUMBER: 57267**

**ASSESSMENT: \$1,040,000**

This complaint was heard on 5<sup>th</sup> day of October , 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:

- *D. Porteous*

Appeared on behalf of the Respondent:

- *R. Natyshen*

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

Upon questioning by the Presiding Officer, the parties present indicated no objection to the composition of the Board. In addition, the Board members indicated no bias with respect to this file.

There were no preliminary issues raised by the parties and the Respondent did not have any recommendations on the file.

**Property Description:**

The subject property is a vacant commercial land located at 226-17 AV SW and zoned C-COR1, The subject property has been assessed using the direct sales comparison approach to value. Land area is 4,880 sq. ft.

**Issues:**

Is the assessed value correct?

**Complainant's Requested Value:**

\$658,500

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

The Board is mindful the assessment methodology is based on mass appraisal and thus, valuation models developed for mass appraisal purposes must represent supply and demand patterns for groups of properties rather than a single property.

The Board noted the Complainant's monthly time adjustment analysis evidence (R1 Page 28) supports the 2010 assessment.

The Board further noted that the Respondent's *post facto* sales at \$211 per sq. ft. it's for trending purpose only and further supports the Respondent's contentions that land values in the Beltline have not declined over the past 2 years.

**Board's Decision:**

The Board finds the 2010 Assessment of \$1,040,000 to be fair and equitable.

DATED AT THE CITY OF CALGARY THIS 27<sup>th</sup> DAY OF October 2010.

  
**Dean Sanduga**  
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.*