

**CALGARY
COMPOSITE 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:

Altus Group Limited, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

L.R. Loven, PRESIDING OFFICER

B. Kodak, MEMBER

T. Usselman, MEMBER

This is a complaint to the Calgary Combined 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: 065054900

LOCATION ADDRESS: 1739 25 Street S.W.

HEARING NUMBER: 59949

ASSESSMENT: 1,180,000

This complaint was heard on the 28th day of October, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- B. Neeson, representing Altus Group Limited, on behalf of the Shelburne Group Ltd.

Appeared on behalf of the Respondent:

- J. Toogood, representing the City of Calgary

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

Both the Respondent and the Complainant confirmed to the Board that they had no procedural or jurisdictional matters to be raised.

Property Description:

The subject property consists of a 2 story, 8 suite townhouse building, built in 1973, and located in the Shaganappi (SHG) community within market zone 4. The assessment is \$1,180,000.

Issues:

1. Gross Income multiplier (GIM) decreased to 11.

Complainant's Requested Value: \$1,300,000.

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

Issue 1: GIM

The Complainant provided a table containing one 18 unit lowrise equity comparable, five years newer, located in a different community within market zone 4. It was assessed a GIM 2 points lower than the subject property.

The Respondent submitted a table containing four townhouse assessment comparables all located in different communities within market zone 4. They are from one year older to twenty years newer than the subject property, and are all assessed a GIM of 13 (the same as the subject property).

Based on its consideration of the foregoing evidence and argument, the Board finds that the comparables provided by the Respondent are more similar to the subject property in location, number of units, and year of construction than the Complainant's single comparable. Therefore, the Respondent's comparables better support the assessed GIM of 13.00 for the subject property.

Summary

The only issue argued by the Complainant was to decrease the GIM from 13 to 11.

The Board finds that the Calgary Assessment Review Board decision ARB WR0083/2010-P referenced by the Complainant, regarding the lowering of an assessment for a single family property, has little merit given the decision was based, in part, on the change in assessment of the Respondent's comparables in the same community. However, the Complainant provided a table containing one lowrise comparable as described above. The percent change in the assessment for the subject property was approximately -1%, versus from -20% for the comparable. Given the foregoing, on this basis alone it is difficult for the Board to find that the assessment of the subject property should be reduced.

The Respondent's assessment comparables support the assessed GIM of 13.

In conclusion, the Board therefore finds that, based on its consideration of the evidence and argument given, that the subject property appears to have been assessed fairly with respect to GIM.

Board's Decision:

For the reasons set forth above, the assessment of the subject property is hereby confirmed as follows: \$1,180,000.

DATED AT THE CITY OF CALGARY THIS 9 DAY OF December 2010.



L.R. LOVEN
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.*