

**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-26.1, Section 460(4).

between:

***Assessment Advisory Group (Agent) on behalf of  
Braaz Otto, COMPLAINANT***

and

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

before:

***D. H. Marchand, PRESIDING OFFICER***

***B. Jerchel, MEMBER***

***J. Joseph, MEMBER***

This is a complaint to the Calgary Composite Assessment Review Board (CARB) in respect of the Property Assessments prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

<b>ROLL NUMBER:</b>	<b>058116203</b>
<b>LOCATION ADDRESS:</b>	<b>620 10<sup>th</sup> Street NW</b>
<b>LEGAL DESCRIPTION:</b>	<b>Plan 24480; Block 4; Lot 11-12 – Multiple legals</b>
<b>HEARING NUMBER:</b>	<b>58312</b>
<b>ASSESSMENT (2010):</b>	<b>\$2,720,000</b>

This complaint was heard on 15<sup>th</sup> day of October, 2010 at the office of the Assessment Review Board located at 4<sup>th</sup> Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 6.

Appeared on behalf of the Complainant; *Assessment Advisory Group*: T. Howell

Appeared on behalf of the Respondent; *City of Calgary*: J. Toogood

**Description and Background of the Properties under Complaint:**

The subject is a 19 unit apartment complex built in 1970 in the Sunnyside Community. The subject's suite mix is 11 one-bedroom and 8 two-bedroom units.

Prior to the opening of the hearing the Complainant advised that they would be arguing only one of the issued filed within the subject's Assessment Review Board Complaint form under *Section 5 – Reason(s) for Complaint*. "The gross income multiplier (GIM) applied in the assessment calculation is not reflective of the market GIM rates."

At the outset of the hearing the parties advised the CARB that the same details that applied to the complaint under file number 58316 heard October 14<sup>th</sup>, 2010 apply to this file as well. The disclosed data and rates associated with the data for the subject and the Complainant's comparables was all 2009 base data, nothing is relative 2010 data and rates.

**Issue:** Is the subject inequitably assessed with similar and comparable apartment complexes?

**Decision:**

The assessment is confirmed at \$2,720,000.

**Reasons:**

The supporting data did not call into question the details of the assessment as presented. The onus requiring a defence of the assessment under complaint was not met.

DATED AT THE CITY OF CALGARY THIS 3 DAY OF November 2010.



D. H. Marchand  
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.*