

**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:**

***STANLEY A. CHURCH, COMPLAINANT***

**and**

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

**before:**

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

***I. Zacharopoulos, MEMBER***

***A. Wong, 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: 081278400**

**LOCATION ADDRESS: 2519 17 ST SW**

**HEARING NUMBER: 56525**

**ASSESSMENT: \$2,410,000**

This complaint was heard on the 5<sup>th</sup> day of November, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- The Complainant did not appear.

Appeared on behalf of the Respondent:

- *P.Ohlinger Assessor*

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

Upon questioning by the Presiding Officer, the party present indicated there was no objection to the composition of the Board.

In addition, the Board could not see any circumstances that might raise an apprehension of bias.

**Property Description:**

The subject property is a 14 suite low-rise apartment building. The subject property is 2.5 stories and was constructed in 1969. The assessment is for \$2,410,000.

**Issues:**

What is the market value of the subject property?

**Complainant's Requested Value:**

The Complainant's requested value is \$2,217,000.

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

The Complainant was not in attendance, but did submit a written submission, which the Board reviewed. The submission stated that an appraisal had been commissioned on the subject property as of July 1<sup>st</sup> 2008 for \$1,800,000. In the 2009 tax appeal, the assessed value was reduced from \$2,830,000 to \$2,600,000 giving an 8% reduction in the assessment. Therefore, the Complainant requests an 8% reduction in this year's assessment, without having to go through the expense of obtaining another professional appraisal.

The Respondent advised the Board that assessments on multi-residential properties were done on the income approach. Details of the subject property were found on page 16, R-1. The Respondent advised the Board that the Complainant had not met the onus of proving the assessment was in error and therefore, the assessment should be confirmed.

The Board notes the Complainant's issue regarding a fixed percentage decrease during the

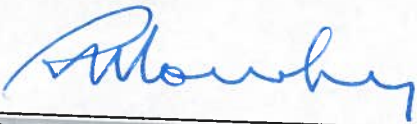
assessment year over the previous year due to the Municipal Government Board decision is flawed methodology. The Board notes the Complainant's issue regarding a fixed percentage decrease from the previous year's MGB's decision, however, that does not negate the fact that assessments from year to year are independent of any other year. The Board notes that each year's assessment is to be independent of previous assessments, and the mere fact of a percentage decrease without more evidence is not enough information to draw the conclusion that an assessment is too high.

The Complainant did not provide sufficient nor compelling evidence to prove the assessment should be altered.

**Board's Decision:**

The decision of the Board is to confirm the 2010 assessment of \$2,410,000.

DATED AT THE CITY OF CALGARY THIS 10<sup>th</sup> DAY OF NOVEMBER 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 Complainant's evidence (2 pages).***

***R-1 Respondent's evidence (30 pages).***