

**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:

J. Goralski, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

F. Wesseling, PRESIDING OFFICER

I. Zacheropoulos, 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: 081096802

LOCATION ADDRESS: 1707-27 Ave SW

HEARING NUMBER: 57087

ASSESSMENT: \$779,500.00

This complaint was heard on 8th day of November, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- *Complainant did not attend*

Appeared on behalf of the Respondent:

- *M. Lau*

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

No specific jurisdictional or procedural matters were raised during the course of the hearing, and the CARB proceeded to hear the merits of the complaint.

Property Description: The subject property is a vacant residential lot previously used for a single family dwelling. The property is classified Multi-Residential—Contextual Low Profile (M-C1) District in the City of Calgary Land Use Bylaw. A development permit for an 8 unit residential condominium project is in place for the property however no construction has taken place. The property contains 10,549 square feet.

Issues: The complainant raised the following matter in Section 4 of the Assessment Complaint form: Assessment amount

Presentation of the complainant and respondent were limited to:

- Assessment overstated in relation to comparable properties.
- Sales approach indicates assessment is overstated

Complainant's Requested Value: \$ 485,000.00

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

The complainant was not in attendance however a written submission in terms of an appraisal was submitted for the Board's consideration. The complainant's request for a reduction in assessment is based on the appraisal. The appraisal, in its introduction, outlined that the report was prepared in support of project financing and expressed a market value as of January 30, 2010. The sales comparables provided by the appraisal report are limited to 3 properties, one of which the Board did not consider comparable as it had "Direct Control" classification in the Land Use Bylaw. The appraisal value was based on a "per front square foot" value. A value of \$9700.00 per front square foot was considered the most appropriate for the subject site.

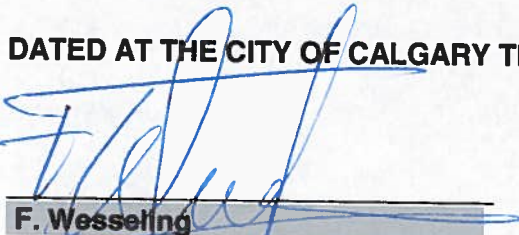
The respondent challenged 2 of the comparable sales provided in the complainant's appraisal submitted. It further indicated that the front square foot sales value used in the appraisal report as not being effective. The City provided four sales comparables in the same area as the subject property. This analysis showed a median rate of \$129.00 per square foot. The subject property was assessed at \$125.00 per square foot.

Board's Decision: Upon reviewing the verbal and written evidence provided by the parties, the Board considers that the Complainant failed to demonstrate that the assessment was inequitable or overstated.

The Board confirms the assessment at \$779,500.00.

Reasons: The Board finds that the Complainant has not provided sufficient evidence to support the request. The appraisal has been challenged in terms of sales data as well as its date and Board found that the appraisal contained insufficient detail to support a change to the assessment.

DATED AT THE CITY OF CALGARY THIS 17 DAY OF NOVEMBER 2010.


F. Wesseling
Presiding Officer

The Board was presented with the following submissions:

Complainant: C1 Assessment Advisory Group. Disclosure of Evidence

Respondent: R1 Assessment Brief prepared by City of Calgary Assessment Business Unit

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.*