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:

Assessment Advisory Group, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

F. Wesseling, PRESIDING OFFICER
I. Zacheropoulis, 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: 066129305

LOCATION ADDRESS: 1608 16 th Street SW

HEARING NUMBER: 58645

ASSESSMENT: \$2,590,000.00

This complaint was heard on 9th 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:

T. Howell

Appeared on behalf of the Respondent:

P. Ohlinger

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:

Property contains a low rise (3.5 stories) apartment building with 22 suites. Location is the Beltline in a neighbourhood called Sunalta and was constructed in 1961. The City of Calgary Land Use Bylaw classifies the area MR2 –Multi-Residential

Issues:

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

Complainant's Requested Value: \$2,500,000.00

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

The Complainant indicated that it would not be pursuing a revision in assessment. The market evidence indicates support for the assessment. The Complainant requested a confirmation of the assessment.

The Respondent has no objection to the Complainant's request.

Board's Decision:

Based on the request of both parties the Board confirms the assessment at \$2,590,000.00

ARB 2084/2010-P

DATED AT THE CITY OF CALGARY THIS 26 DAY OF NOVEMBER 2010.

F. W. 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.