

**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-26.1, Section 460(4).

between:

Assessment Advisory Group, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

S. Barry, PRESIDING OFFICER

R. Glenn, MEMBER

R. Roy, MEMBER

This is a complaint to the Calgary Composite Assessment Review Board (CARB) 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:	080098502
LOCATION ADDRESS:	516 18 Av S.W., Calgary, Alberta
HEARING NUMBER:	58081
ASSESSMENT:	\$1,920,000

This complaint was heard on the 15th 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:

- *T. Howell, Assessment Advisory Group*

Appeared on behalf of the Respondent:

- *D. Satoor, City of Calgary*

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

There were no Jurisdictional matters before the Board; however, the Complainant and Respondent advised that they were prepared to introduce and support a recommendation on the assessment.

Property Description:

The property under complaint is a low rise apartment building consisting of 2.5 stories and containing 11 rental suites. It was constructed in 1958 and is located in the Cliff Bungalow neighbourhood within an area designated by the City as Market Zone 2.

Issues:

The Complaint Form lists two major issues: that the assessment is incorrect and inequitable. Each issue outlines four sub-issues. At the time of the hearing the Complainant advised that the only issue under complaint was the Gross Income Multiplier (GIM) which was deemed, by the Complainant, to be too high.

Complainant's Requested Value:

The Complaint Form indicated a requested assessment of \$1,320,000. This was later revised on the Complainant's Brief to \$1,140,000. The recommended and accepted assessment is dealt with below.

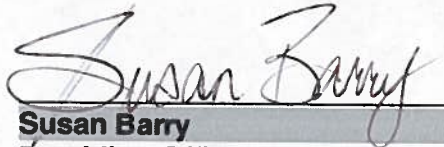
Board's Decision in Respect of Each Matter or Issue:

The City's assessment was based on a GIM of 17 which is typically applied to newer properties in Good, as opposed to Average or Fair condition. The subject property was constructed in 1958 and there have been no upgrades since that time. It is the Respondent's position that a GIM of 13 should be applied. This results in an assessment of \$1,340,000. The Parties agree with this amount and the Board accepts the explanation and the revised assessment.

Board's Decision:

The 2010 assessment is revised at \$1,340,000

DATED AT THE CITY OF CALGARY THIS 23rd DAY OF NOVEMBER 2010.


Susan Barry
Presiding Officer

APPENDIX "A"**DOCUMENTS RECEIVED AND CONSIDERED BY THE CARB:**

NO.	ITEM
1.	Complaint Form for Roll #: 080098502
2.	Complainant's Assessment Brief
3.	Respondent's Assessment Brief – the Brief was carried over from File No.: 58314; Decision No. 2105-2010-P

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.*