

**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:

Thomas H. Klemke, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

T. Helgeson, PRESIDING OFFICER

T. Usselman, MEMBER

C. McEwen, MEMBER

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

ROLL NUMBER: 079010401

LOCATION ADDRESS: 310 19 AV SW

HEARING NUMBER: 56535

ASSESSMENT: \$1,500,000

This complaint was heard on the 9th day of November, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- *B. Klemke*

Appeared on behalf of the Respondent:

- *L. Wong*

Property Description:

The subject property is a low rise apartment building with 3 bachelor and 10 one bedroom units. The subject is located at 310 19 AV SW and is assessed at \$1,500,000.

Issues:

1. Is the assessment of the subject property correct, and fair and equitable?
2. What is the best approach for valuation of the subject property?

Complainant's Requested Value:

The Complainant submitted two equity comparables in support of their position that the subject was over assessed. They arrived at this conclusion by comparing the land area of the subject and the comparables and dividing the assessment of the various properties by their respective land areas.

Respondents Position:

The subject property was assessed in accordance with the income approach to value not by land value. The Respondent presented into evidence the ARFI for the subject which demonstrated that the assessed rates utilized by the Respondent were appropriate for the subject. The Respondent compared the calculations for the assessment of the subject and the comparables provided by the Complainant and requested that the assessment be confirmed.

Board's Decision:

The Board confirmed the assessment at \$1,500,000.

Reason's For Board Decision:

The Board found that when the number of units and suite mix were considered in determining assessment, the subject was fairly assessed with the comparables provided by the Complainant.

DATED AT THE CITY OF CALGARY THIS 16 DAY OF December 2010.

for. W.A. Saterson

T. Helgeson
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.*