

**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, Revised Statutes of Alberta 2000 (the Act).

between

**1204040 Alberta Ltd.
(as represented by P. Hager), COMPLAINANT**

and

The City Of Calgary, RESPONDENT

before

**L. Yakimchuk, PRESIDING OFFICER
R. Cochrane, MEMBER
E. Reuther, MEMBER**

This is a complaint to the Calgary Assessment Review Board in respect of a property assessment prepared by the Assessor of The City of Calgary and entered in the 2012 Assessment Roll as follows:

ROLL NUMBER: 112507207

LOCATION ADDRESS: 7239F Flint Rd SE

HEARING NUMBER: 65275

ASSESSMENT: \$325,500

This complaint was heard on July 6, 2012 at the office of the Assessment Review Board located at Floor Number 3, 1212 - 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- *P. Hager*

Appeared on behalf of the Respondent:

- *H. Yau, City of Calgary Assessor*

Property Description:

[1] 7239F Flint Rd SE is assessed as a 1,410 sq ft office (plus mezzanine totals 2,100 sq ft) "B" quality condominium in the Fairview Industrial area. Approximate year of completion was 1989. The 2012 assessed value is \$325,500.

Issues:

[2] Is the assessment equitable with assessments of similar properties?

Complainant's Requested Value:

[3] \$232,500

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

Evidence and Arguments

[4] Mr. P. Hager, the Complainant, stated that the subject property assessment had increased by 40% in the past year. He believed this was due to the sale of an office condominium in the same building. He argued that this office condominium was smaller and better finished than his own unit, which would result in a higher value per sq ft than his own unit.

[5] The Complainant included photographs which showed that the subject unit is a high-ceilinged condominium suitable for storage or commercial use, but not finished to office standards. The office he believed was used as a sales comparison was smaller and located nearer the street.

[6] The Respondent, Mr. H. Yau, City of Calgary assessor, presented an equity comparable, 7239G Flint Rd SE which is adjacent to the subject. It is a 1,389 sq ft condo assessed at \$321,500, or \$231/sq ft, the same as the subject. He said that this showed that the assessment is equitable for the subject as the two properties are substantially similar.

Board Findings

[7] The Board found that the property assessment may have increased since the past year, but this assessment is equitable with comparable properties. A year-over-year increase on a given assessment does not mean it is incorrect as the Municipal Government Act says assessments are to be done on an annual basis.

Board's Decision:

[8] The board confirms the assessment at \$325,500.

DATED AT THE CITY OF CALGARY THIS 12th DAY OF July 2012.



Lana Yakimchuk
Presiding Officer

APPENDIX "A"**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
1. C1	Complainant Disclosure
2. R1	Respondent Disclosure

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.*

For MGB Administrative Use Only:

Decision No. 0804-2012-P

Roll No. 092028703

Subject	Type	Issue	Detail	Issue
CARB	Office Condo	Multi-Bay	Equity Approach	Equity