

**COMPOSITE
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 (MGA).

between:

***Tai Huu Nguyen,*
COMPLAINANT**

and

**The City Of Calgary,
RESPONDENT**

before:

**C. J. Griffin, PRESIDING OFFICER
J. Massey, MEMBER
Y. Nesry, MEMBER**

This is a complaint to the Composite Assessment Review Board (CARB) 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: 034051409

LOCATION ADDRESS: 3507 Centre Street NW

HEARING NUMBER: 65435

ASSESSMENT: \$501,500.

This complaint was heard on 10th day of July, 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:

- Tai Huu Nguyen

Appeared on behalf of the Respondent:

- L. Cheng
- M. Ryan

Property Description:

[1] According to the *Property Assessment Detail Report* (Exhibit R-1 pg. 5), the subject property is categorized as being a CS 0502 – House Conversion with Residential Component with a **C** quality rating. The property consists of one (1) structural component that is 1,490 Sq. Ft. in size. The Year of Construction (YOC) is recorded as 1949 and the underlying site is reported as being 0.14 acres in size. The property has been valued, for assessment purposes, through application of the Direct Comparison (Sales) Approach.

Issues:

[2] The issue before the CARB is that the assessed value of the subject property is too high in comparison to similar properties.

Complainant's Requested Value: \$319,000.

Party Positions:**Complainant's Position**

[3] The Complainant provided (Exhibit C1 pg. 2) a list of seven (7) properties which he deems to be similar to the subject and all of which have assessed values that are considerably less than that of the subject. All of these comparable properties are located within a few blocks of the subject, all have a similar sized lot and all are located with frontage on Centre Street North. Additionally, all of these properties have a Year of Construction (YOC) that is either the same as the subject or is within one or two years of same. Two of the properties are houses that, as the subject, have been converted to support both commercial office use as well as a residential component. The Complainant noted that one of the comparable properties is located adjacent to the subject, it is essentially the same size, it is on a similar sized parcel of land and it is also in the commercial/residential category, yet the assessed value is \$346,000. A second comparable is located within one block of the property and it also is similar in most of the detail yet it is also assessed at \$346,000. Based upon this evidence the Complainant seeks a reduction in the assessed value of his property.

Respondent's Position

[4] The Assessor produced four (4) sales comparables in support of the assessed value of the subject property. Two of these comparables are located in the community of Tuxedo Park, a community immediately south of the subject's Highland Park location. One of these properties (2719 Centre St. NW) has a somewhat smaller sized lot and the improvement is also slightly smaller. The YOC is 1950 and the assessed value is \$732,500. The second comparable (2201 Centre Street North) is also located in Tuxedo Park and it has a slightly larger site and the improvement is slightly smaller. This property has an assessed value of \$889,000. A third comparable (5015 Centre St. N.) is located in the Thorncliffe community, approximately 20 blocks north of the subject. It has a similar sized lot, a smaller improvement and a YOC of 1955. This property is assessed at \$501,000. The final comparable offered by the Assessor is located in the Mount Pleasant community, approximately seven blocks southwest of the subject. This property is assessed at \$515,500. Based upon this information the Assessor requests the CARB confirm the assessment.

Board's Decision:

[5] The assessment is **reduced to: \$346,000.**

Decision Reasons:

[6] The CARB finds the evidence produced by the Complainant to be more compelling than that of the Respondent, especially as it relates to the Complainant's evidence of 3501 Centre St. and 3423 Centre St. as these properties are near identical to the subject but they have significantly lower assessed values. When asked by the CARB why these properties have such a significantly lower assessed value, the Assessor was unable to provide a satisfactory answer other than to suggest the classification of these properties varies somewhat from that of the subject property, but acknowledging that the properties are indeed similar as is their commercial/residential use. The CARB did not find the sales evidence presented by the Assessor to be of particular help in this matter as two of the four have significantly higher assessed values and the remaining two do not have the proximity to the subject as those presented by the Complainant.

DATED AT THE CITY OF CALGARY THIS 8 DAY OF August 2012.


C. D. Griffin,
Presiding Officer

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

NO.	ITEM
1. C1	Complainant Disclosure
2. R1	Respondent's 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.*

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Decision No.1070-2012-P			Roll No. 034051409	
<u>Subject</u>	<u>Type</u>	<u>Issue</u>	<u>Detail</u>	<u>Issue</u>
CARB	Converted House	Market Value	Sales Evidence	Equity