

**CALGARY
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 (the Act).

between:

IMC 8059 represented by Mandeep Badyal (agent), COMPLAINANT

and

The City Of Calgary represented by Wanda Wong (Assessor), RESPONDENT

before:

D. H. Marchand, PRESIDING OFFICER

D. Pollard, 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 2011 Assessment Roll as follows:

ROLL NUMBERS:	LOCATION ADDRESS:	HEARING NUMBER:	ASSESSMENT:
200897239	222 – 7 Westwinds Cr. NE	63123	464,000
200897346	141 – 7 Westwinds Cr. NE	63123	338,000
200897379	234 – 7 Westwinds Cr. NE	63123	595,500
200897387	206 – 7 Westwinds Cr. NE	63123	600,500
200897411	218 – 7 Westwinds Cr. NE	63123	520,000

This complaint was heard on 16th day of June, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, and Boardroom 9.

Procedural or Jurisdictional Matters:

No preliminary matters were raised by the Parties. Both Parties affirmed. No objection was raised as to the composition of the CARB panel. Mr. Badyal advised the Board that he was acting as an agent and not as legal counsel at the hearing. The CARB was advised that the parties had not met prior to the hearing.

Property Description:

The subject condominium titled complex is located along Castleridge Boulevard and is circled by Westwinds Crescent and is to the south and east of the major routes; Métis Trail and 64th avenue in NE Calgary. The subjects are all within a Direct Control District Land use designation and are identified with a Sub-Property Use Code CM0610 (retail condo).

Issues:

The only issue presented and argued at the hearing is one of equity with other units in the same complex.

Complainant's Requested Value:

Upon searching the City's Website six of the complexes units had discrepancies between data disclosed for the hearing and data reported on the website.

Unit 121 of 7 - Westwinds Cr NE shows an assessment of \$381,500 versus the assessment amount disclosed at \$411,810 or a rate applied at \$194.54 per square foot.

Units 236, 232, 216.107, & 103 of 55 - Westwinds Cr NE each show size areas larger than those disclosed for the hearing. The assessment reported divided by these larger sizes compute rates of \$171.44, \$171.10, \$141.12, \$156.07, and \$90.85 per square foot respectively. The average of all six with discrepancies amounts to an average rate of \$198.00 per square foot. The Municipality disclosed that a rate of \$210.00 per square of area was applied to each of the complexes' units

The assessment adjustment requested for the units under complainant is for a rate of \$198.00 to be applied instead of the rate at \$210.00 per square foot.

The Respondent offered no explanation as to why there was a discrepancy between the website posted assessment and the assessment notice amount for unit 121 of 7 - Westwinds Cr NE.

As to the discrepancy in sizes noted, the Responded explained that the website carries the mezzanine space into the unit's total area; whereas the assessment is not giving an added value consideration the mezzanine space.

Board's Decision in Respect of Issue:

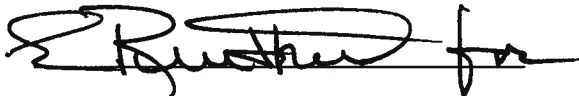
The CARB accepts the explanation as to how the size reported on the City's website may vary with the size used in computing the assessment.

As units with industrial/warehouse uses the rate applied is to the disclosed unit size only. The Respondent is encouraged to see if there is a remedy to correct the discrepancy for unit 121 of 7 - Westwinds Cr NE. Unit 121 is not under complaint.

Board's Decision:

ROLL NUMBERS:	LOCATION ADDRESS:	HEARING NUMBER:	ASSESSMENT :	DECISION:
200897239	222 – 7 Westwinds Cr. NE	63123	464,000	Confirm
200897346	141 – 7 Westwinds Cr. NE	63123	338,000	Confirm
200897379	234 – 7 Westwinds Cr. NE	63123	595,500	Confirm
200897387	206 – 7 Westwinds Cr. NE	63123	600,500	Confirm
200897411	218 – 7 Westwinds Cr. NE	63123	520,000	Confirm

DATED AT THE CITY OF CALGARY THIS 20 DAY OF July 2011.



D. H. Marchand
Presiding Officer

APPENDIX "A"

**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
1. C1	Complainant Disclosure
2. C2	Complainant's Chart of Discrepancies
3. 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.*