

**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:**

**322116 Alberta Ltd.  
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: 080011604**

**LOCATION ADDRESS: 1023 Cameron Avenue SW**

**HEARING NUMBER: 66131**

**ASSESSMENT: \$1,160,000.**

This complaint was heard on 10<sup>th</sup> 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:

- R. Lindseth

Appeared on behalf of the Respondent:

- L. Cheng
- M. Ryan

**Property Description:**

[1] According to the *Property Assessment Explanation Supplement* (Exhibit R-1 pg. 5), the subject property is categorized as being a CS0501 – House Conversion Office with a **B** quality rating. The property is 2,266 Sq. Ft. in size. The Year of Construction (YOC) is recorded as 1900 (corrected by the Complainant to 1912) and the underlying site is reported as being 8,476 Sq. Ft. 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 are that the assessed value is too high and not reflective of Market Value for this unique property.

**Complainant's Requested Value: \$950,000.**

**Party Positions:****Complainant's Position**

[3] The Complainant provided the CARB with a history of the property, which dates back to 1912 and is considered an historic asset. The Complainant also stressed to the CARB that this is the 5<sup>th</sup> year that he has registered a complaint against the assessed value and that in all the past cases the Board has awarded the reduction sought and that he is very frustrated to have to repeat the exercise every year. The Complainant explained the historical significance of the property and further advised that, in an effort to protect the property as an historical resource the property had been granted a unique Land Use Designation Amendment Bylaw 143Z83 (Exhibit C2). The Complainant explained that the parking requirements for the site, if it is to be redeveloped, are highly restrictive, given the parcel's long but narrow shape, and would most likely yield somewhere in the range of 5 or 6 units which is not typical of similar sized sites. It should be pointed out that the Complainant is a well respected architect who is well versed in such matters. The Complainant provided (Exhibit C1 pg.2) 15 equity comparables and 3 listings of properties located in Lower Mt. Royal as a basis for his requested assessment. The Complainant also noted that all but one of the Assessor's sales comparables have significantly different Land Use Designations that applied to the subject and some of them had been extensively renovated prior to the sale.

**Respondent's Position**

[4] The Respondent introduced (Exhibit R-1 pg. 9) seven sales comparables of properties deemed similar to the subject. The site sizes of these comparables range from 2,125 Sq. Ft. to 6,503 Sq. Ft. and average approximately 3,903 Sq. Ft. The sales price indications range from a low of \$176.85/Sq. Ft. of land area to \$474.22/Sq. Ft. however this latter sale appears to be an anomaly as all of the other sales indicators are in the \$230 to \$250/Sq. Ft. range. All of these sales comparables are improved with older residential dwellings that have been converted for commercial use as has the subject. The Respondent also provided (Exhibit R-1 pg.10) eleven equity comparables of properties deemed similar which are assessed at a median rate of \$166/Sq. Ft. which is somewhat higher than the assessment of the subject at \$137/Sq. Ft. Based upon this evidence the Respondent requests that the CARB confirm the assessment.

**Board's Decision:**

[5] The assessment is **reduced** to **\$950,000**.

**Decision Reasons:**

[6] The CARB views this Complaint as being a matter of A-typical vs. Typical. For five years the Complainant has complained about the assessment of this property for the same reason, that being, essentially, that this property is not typical with the result that it does not fit the typical mould that the mass appraisal system is based on. The CARB fully understands the frustration of the Complainant and to a certain degree shares this frustration. This property is somewhat unique and a reasonable person would think that after five (5) years of successful complaints the Assessor might recognize that the property is not typical. The shape of the parcel is such that it could not reasonably be expected to realize the same yield of a similar sized parcel that is wider than the subject. The CARB is fully aware that the assessment system is, out of necessity, based upon a mass application system; however, it is a reality that within a city the size of Calgary there are bound to be unique properties that do not fit the typical parameters and in those cases perhaps a more site specific assessment is required.

DATED AT THE CITY OF CALGARY THIS 2 DAY OF August 2012.



C. J. Griffin,  
Presiding Officer

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

<b>NO.</b>	<b>ITEM</b>
1. C1	Complainant Disclosure
2. C2	Complainant Colour Photos & Map
3. C3	Complainant Land Use Bylaw Amendment
4. R1	Respondent Brief

*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**

<b>Decision No.1094-2012-P</b>			<b>Roll No 080011604</b>	
<u>Subject</u>	<u>Type</u>	<u>Issue</u>	<u>Detail</u>	<u>Issue</u>
CARB	House Conversion	Market Value	Unique Aspects	Sales Evidence