

**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:

David Winkler, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

J. Noonan, PRESIDING OFFICER

I. Fraser, MEMBER

P. Charuk, 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:	069011401
LOCATION ADDRESS:	1040 8 St SE
FILE NUMBER:	66205
ASSESSMENT:	\$882,000

This complaint was heard on the 30th 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:

- No appearance

Appeared on behalf of the Respondent:

- A. Czechowskyj

Board's Decision in Respect of Procedural or Jurisdictional Matters:

[1] The non-attendance of a Complainant is anticipated or mentioned at least twice in the legislation governing the Board. In *Matters Relating to Assessment Complaints (MRAC)* 310/2009 s 16(1):

Parties to a hearing before an assessment review board may attend the hearing in person or may, instead of attending in person, file a written presentation with the clerk of the assessment review board.

[2] In the *Municipal Government Act* at s 463:

If any person who is given notice of the hearing does not attend, the assessment review board must proceed to deal with the complaint if

(a) all persons required to be notified were given notice of the hearing, and

(b) no request for a postponement or an adjournment was received by the board or, if a request was received, no postponement or adjournment was granted by the board.

[3] Notice of the hearing was mailed May 11, 2012. Complainant evidence disclosure was set for June 18, 2012. In the event, the ARB received the Complainant's evidence June 21 and marked it "Late". Again, from *MRAC*:

9(2) A composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8.

[4] Section 8 identifies the timelines that apply to evidence disclosure, expressed in days prior to a hearing. The Board concluded that the Complainant's evidence must not be heard.

Property Description:

[5] The subject is a 3-storey rooming house built in 1911. It contains 12 suites and was assessed by the income approach with a vacancy allowance of 6.5% and a Gross Income Multiplier of 13.

Issues:

[6] Should the Board accept the City recommendation to lower the assessment?

Complainant's Requested Value: \$499,000.

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

[7] The Board referred to the Complaint form and found at section 5:

The City assessed value is too high based on a real estate valuation and standard sale of the property. The market value of the property was determined by a "regular" sale and valuation of the said property at \$499,000. Photos will be sent soon as well as evidence from the selling realtor and owner.

[8] The Assessor made a recommendation to reduce the assessment to account for the correction of a factual error in the City's suite mix information. The property held 12 bachelor units, and unlike prior information, no 2 or 3-bedroom apartments. Applying typical assessment parameters to this revised information, the recommendation was to reduce the assessment to \$787,500.

[9] The Assessor advised the Board that to the best of his information, the subject property sold in February 2012 after being listed for sale in November 2011.

[10] The Board notes that the sale mentioned on the complaint form is post facto the valuation date of July 1, 2011. Should the Complainant pursue a complaint of next year's assessment, for which valuation date will be July 1, 2012, the subject sale might well be considered important and relevant information.

[11] The Board heard that the Assessor paid a site visit to the subject, or at least a drive-by, and held discussions regarding suite mix with the owner. The Board is satisfied the Assessor's recommendation is offered in good faith, on the basis of available information.

Board's Decision:

[12] The Board accepts the recommendation and reduces the assessment to \$787,500.

DATED AT THE CITY OF CALGARY THIS 16 DAY OF August 2012.



J. Noonan
Presiding Officer

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

NO.	ITEM
1. 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.*