

**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:

***The Owners: Condominium Plan No. 9312374.
(as represented by Assessment Advisory Group Inc.), COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***M. Vercillo, PRESIDING OFFICER
J. Lam, MEMBER
D. Pollard, MEMBER***

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

HEARING NUMBER	ROLL NUMBER	LOCATION ADDRESS	ASSESSMENT
65997	068549468	223 6 AV SE	\$397,500
65997	068549484	245 6 AV SE	\$497,000
65997	068549500	607 MACLEOD TR SE	\$428,500
65997	068549526	613 MACLEOD TR SE	\$471,000

This complaint was heard on 27th day of August, 2012 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 1.

Appeared on behalf of the Complainant:

- *D. Bowman*

Appeared on behalf of the Respondent:

- *E. Currie*

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

[1] The Calgary Composite Assessment Review Board (CARB) derives its authority to make this decision under Part 11 of the Act. No specific jurisdictional or procedural issues were raised during the course of the hearing, and the CARB proceeded to hear the merits of the complaint, as outlined below.

Property Description:

[2] The subject properties are small retail condominiums on the main floor of a multi-storey high rise apartment building located in the "Downtown Commercial Core" community southeast (SE) Calgary. They have a land use designation of Direct Control District (DC) and are assessed using the Sales Comparison approach to value. According to the 2012 Assessment Explanation Supplement, the properties are specifically described as follows:

- 1) 223 6 AV SE is operating as a convenience store, 1,808 square feet (SF) in size and assessed at \$220 per SF.
- 2) 245 6 AV SE is operating as a convenience store, 2,260 SF in size and assessed at \$220 per SF.
- 3) 607 MACLEOD TR SE is operating as a restaurant, 1,949 SF in size and assessed at \$220 per SF.
- 4) 613 MACLEOD TR SE is operating as a restaurant, 2,142 SF in size and assessed at \$220 per SF.

Issues:

[3] The Complainant addressed the following issue at this hearing:

- 1) The assessments are not indicative of market value because they do not consider the impact of deficiencies uncovered by the Reserve Fund Study and subsequent engineering misdirection resulting in improper repairs being attempted on the second floor parkade.

Complainant's Requested Value:

[4] A 50% reduction to the respective assessment values on the complaint form. A 25% reduction to respective assessment values during the hearing.

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

ISSUE 1: **The assessments are not indicative of market value because they do not consider the impact of deficiencies uncovered by the Reserve Fund Study and subsequent engineering misdirection resulting in improper repairs being attempted on the second floor parkade.**

The Complainant provided a 9 page document entitled "Disclosure of Evidence" that was entered as "Exhibit C1". Although Exhibit C1 was specific to the property at 607 Macleod Trail SE, it was agreed that the information contained therein would apply to all the other properties in this case. The Complainant, along with Exhibit C1, provided the following evidence or argument with respect to this issue:

[5] "At the time of the City's assessment, the full extent of the problems had not been fully defined. However, it was clear major costs were being incurred..." This statement refers to the fact that the parkade has experience major deficiencies and will likely incur significant costs to repair which will affect all the condominium owners of the subject properties.

[6] In July, 2012 all operations the main floor commercial condominium businesses had been evacuated from their properties because of the major deficiencies present in the rooftop parkade.

The Respondent provided a 31 page document entitled "Assessment Brief" that was entered as "Exhibit R1". The Respondent, along with Exhibit R1, provided the following evidence or argument with respect to this issue:

[7] That the Complainant has not provided any evidence to support his request. There were no details provided as to the subject properties condition, such as a site evaluation or engineering study and no cost to cure or remediation timelines.

[8] All business owners within the condominium units were operating until July, 2012.

The CARB finds the following with respect to this issue:

[9] That all businesses within the condominium units were operating as of December 31, 2012 (the condition date of the assessment) and were not vacated until July, 2012.

Board's Decision:

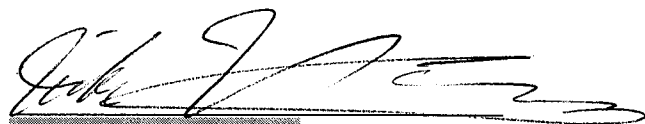
[10] The complaint is denied and the assessment is confirmed as follows:

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The **CARB** provides the following reason for the decision:

[11] The Complainant failed to provide evidence to substantiate or support his request.

DATED AT THE CITY OF CALGARY THIS 20 DAY OF SEPTEMBER 2012.



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 Office Only)

Column 1	Column 2	Column 3	Column 4	Column 5
CARB	Retail	Stand Alone	Sales Approach	