

**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:

Gurmeet Dhaliwal and Rajinder Dhaliwal (as represented by Assessment Advisory Group Inc.), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

C. McEwen, PRESIDING OFFICER

D. Morice, MEMBER

K. Coolidge, 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 per Schedule A:

SCHEDULE A

Roll Number	Location Address	Hearing Number	Assessment
200897189	121 7 WESTWINDS CR NE	64607	\$381,500
200897130	101 7 WESTWINDS CR NE	64614	\$514,000
200897155	109 7 WESTWINDS CR NE	64618	\$326,500
200897148	105 7 WESTWINDS CR NE	64624	\$276,500

This complaint was heard on the 4th day of August, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- S. Cobb

Appeared on behalf of the Respondent:

- W. Wong

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

There were no procedural or jurisdictional matters raised by either party.

Property Description:

The subject properties are four retail condominium units located in the Westwinds district of NE Calgary. The properties are classified as commercial for assessment purposes and assessed at a rate of \$210 per square foot.

Issues:

The subject properties are assessed higher than market value and are, therefore, inequitable to comparable properties.

Complainant's Requested Value:

Refer to Schedule B.

SCHEDULE B

Roll Number	Location Address	Hearing Number	Requested
200897189	121 7 WESTWINDS CR NE	64607	\$303,356
200897130	101 7 WESTWINDS CR NE	64614	\$378,692
200897155	109 7 WESTWINDS CR NE	64618	\$240,704
200897148	105 7 WESTWINDS CR NE	64624	\$203,887

Board's Findings and Reasons in Respect of Each Matter or Issue:

The Board finds that the Complainant has not met onus in this matter as the evidence is insufficient to support the equity issue raised by the Complainant. Although the subject properties are assessed as Commercial condominiums, the Complainant has provided the Board two comparables which are classified and assessed as Industrial condominiums. The Board accepts the Complainant's sales comparable located at 244 55 WESTWINDS CR NE (a Commercial condominium like the subject), however, once the mezzanine area is removed from the total area used to calculate the comparable's per square foot selling price (\$270 per square foot), the comparable sale actually supports the subject's assessed rate of \$210 per square foot. The Board accepts that the city does not assess mezzanine space unless the mezzanine

has been developed as enclosed office space. There is no evidence that the comparable's mezzanine space is so enclosed.

Without relevant comparables, the Complainant's equity argument fails.

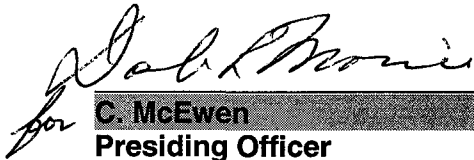
Board's Decision:

The assessments are confirmed as per Schedule C.

SCHEDULE C

Roll Number	Location Address	Hearing Number	Decision
200897189	121 7 WESTWINDS CR NE	64607	\$381,500
200897130	101 7 WESTWINDS CR NE	64614	\$514,000
200897155	109 7 WESTWINDS CR NE	64618	\$326,500
200897148	105 7 WESTWINDS CR NE	64624	\$276,500

DATED AT THE CITY OF CALGARY THIS 19th DAY OF August 2011.


C. McEwen
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.*