

**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:

***Cumming Properties Ltd. (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 follows:

SCHEDULE A

Roll Number	Location Address	Hearing Number	Assessment
069009009	1013 11 ST SE	63590	\$722,500
069008902	1009 11 ST SE	63591	\$363,000
069008803	1007 11 ST SE	63592	\$728,000

This complaint was heard on the 5th 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:

- C. Yee

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 three contiguous parcels of land located in the Inglewood district of SE Calgary. The properties are classified as vacant land for assessment purposes and assessed at a vacant land rate of \$90 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	Request
069009009	1013 11 ST SE	63590	\$541,875
069008902	1009 11 ST SE	63591	\$272,250
069008803	1007 11 ST SE	63592	\$546,000

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 vacant land parcels, the Complainant has provided the Board two comparables which are dissimilar to the subjects and to one another. The comparable located at 1221 9 AVE SE is classified as a commercial property and assessed using the Income Approach to Value. The second comparable located at 1020 11 AVE SE is classified as Residential and assessed using the Sales Comparison Approach. 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
069009009	1013 11 ST SE	63590	\$722,500
069008902	1009 11 ST SE	63591	\$363,000
069008803	1007 11 ST SE	63592	\$728,000

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.*