

**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

*Sophie Starkman (as represented by Phillip Starkman, son  
and Jessica Starkman, daughter)*

and

*The City Of Calgary, RESPONDENT*

before

*L. Yakimchuk, PRESIDING OFFICER  
J. Massey, MEMBER  
D. Cochrane, 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:

<b>ROLL NUMBER:</b>	<b>058016700</b>
<b>LOCATION ADDRESS:</b>	<b>802 2 Ave. NW</b>
<b>HEARING NUMBER:</b>	<b>61498</b>
<b>ASSESSMENT:</b>	<b>\$403,000</b>

This complaint was heard on September 7, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 - 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- *Philip Starkman (son) and Jessica Starkman (daughter)*

Appeared on behalf of the Respondent:

- *Garry Good, City of Calgary Assessment Business Unit*

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

There were no procedural or jurisdictional matters.

**Property Description:**

The property is assessed as 0.138 acres of commercial land (Class NR-100, Landuse DC, Landuse Guideline C-N1). It is a corner store attached to a residence in a largely residential area, with a side and back yard. The improvement was built in the early 1900s. It is assessed at \$403,000 based on land value.

**Issues:**

The Matter for Complaint was assessment class. The Complainant is asking that the assessment class be reverted to the previous multiple tax rate, which included residential and commercial rates.

**Complainant's Requested Value:** The Complainant, Mr. Philip Starkman, agrees with the current assessment value. He is asking that the assessment class be changed.

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

Mr. Philip Starkman, on behalf of the estate of Mrs. Sophie Starkman, explained that the subject property has not changed from last year. However, when the City of Calgary asked for an update of its information, he reported that the property would probably be vacated and the family would be considering what to do with it in the future. He confirmed that it has been vacant since Autumn of 2010. Prior to that, the store and residence had been rented for \$1400 per month.

The Complainants agreed with the current assessment, but stated that the property is the same as it was before, therefore should be classified the same way it was before. The only difference is that it is currently vacant.

Mr. Garry Good, on behalf of the City of Calgary, provided the assessment for the property (R-1, p.16). He stated that it had been assessed for its land value. As it is designated DC (pre 1P2007), the guideline currently used to assess it is C-N1, Community Neighbourhood. The property was assessed for commercial land value, and designated Commercial. Mr. Good said that if the property was again used as residential and commercial, that would be taken into

consideration for the classification.

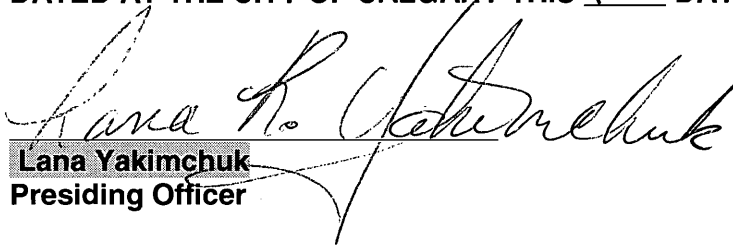
The Complainant felt it was inappropriate for the City to change the classification of the property based on the self-reported vacancy of the improvements. He agreed with the value the City had placed on the property, but not with the classification.

The Board agreed that the property had not changed and should be returned to its previous classification.

**Board's Decision:**

The property class is 50% residential (RE) and 50% nonresidential (NR) .

DATED AT THE CITY OF CALGARY THIS 19<sup>th</sup> DAY OF SEPTEMBER 2011.



Lana Yakimchuk  
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. 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.*