

**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:

Cameron Nicolson, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

Earl K Williams, PRESIDING OFFICER

D Steele, MEMBER

J Mathias, 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:

ROLL NUMBER: 067104406

LOCATION ADDRESS: 1104 10 ST SW

HEARING NUMBER: 61514

ASSESSMENT: \$580,500

This complaint was heard on 26th day of September, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- C. Nicolson

Appeared on behalf of the Respondent:

- L Wong

Property Description:

The subject property at 1104 10 St SW is a 1,267 square foot converted house, 1935 year of construction, on .05 ac of land in the Community of Beltline with, a Commercial Property Use and Subproperty Use CS0501 House Conversion. The subject property is the location for 3 commercial tenants.

Issues:

The assessment is not supported by equity and market value.

Complainant's Requested Value: \$397,124 (\$182 per square foot)

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

The Complainant and Respondent presented a wide range of evidence consisting of relevant and less relevant evidence.

The Complainant's evidence package included a photograph of the exterior of the building, and exterior photographs and details on sixteen comparables.

The Respondent's evidence package included a Summary of Testimonial Evidence; a map identifying the location of the property, photographs (black/white) of the exterior of the subject property, the 2011 Assessment Summary Report for the subject, and details on 4 sale comparables in the vicinity of the subject property.

Complainant

The Complainant reviewed the 16 comparable properties located in the vicinity of the subject property. For each comparable the evidence included a photograph, the property address, assessed value, square footage of the land parcel and the assessment per square foot. The 16 comparables included 5 commercial properties, 5 parking lots, 5 residences and 1 vacant building. During the presentation the Complainant outlined the use of each comparables. The average assessed value was reported to be \$182 per square foot (psf).

Respondent

The Respondent reviewed the summary table on page 14 of Exhibit R-1. This table presented the address, the building size and the sale price for 4 comparables located in the vicinity of the subject. The comparables were all houses converted to office space. The weighted average sale price for the 4 comparables was calculated to be \$389.83 psf. Based on lot size and building size two of the sale comparables were identified as the best comparables to the subject. The calculated weighted average sale price of the two comparables is \$456 psf.

Board's Findings:

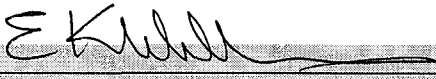
The Complainant's comparables were similar in location, but otherwise lacked similarity to the subject as a functioning house/office conversion. The Complainant's presentation was focused on land value only.

Accordingly' the Respondent's sales evidence (focusing on house/office conversion) was more compelling. Sales evidence of similar conversion from house to office use, especially #1 and #2 in Exhibit R-1, supports the assessed rate of \$458 per square foot on the building value of the subject. The subject has a functioning office with 3 tenants.

Board's Decision:

Board confirmed the assessment of \$580,500.

DATED AT THE CITY OF CALGARY THIS 5 DAY OF December 2011.



Earl K Williams
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 ADMINISTRATIVE USE

Subject	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	OFFICE	STAND ALONE		