

**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:

ROSARIA MARASCO & SALVATORE MARASCO, COMPLAINANTS

and

The City Of Calgary, RESPONDENT

before:

R. Glenn, PRESIDING OFFICER

D. Morice, 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:	082211202
LOCATION ADDRESS:	3333 17 Ave SW
HEARING NUMBER:	60697
ASSESSMENT:	\$717,500

This complaint was heard on the 28th day of September, 2011 at the office of the Assessment Review Board located on Floor Number 4, at 1212 – 31 Avenue NE, in Calgary, Alberta, in Boardroom 10.

Appeared on behalf of the Complainant: Rosaria and Salvatore Marasco (Complainants)

Appeared on behalf of the Respondent: Mike Ryan (Assessor)

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

No issues of procedure or jurisdiction were raised.

Property Description:

The subject is a house conversion of a raised bungalow of average quality. The main floor (1462 SF) is used as a business premises, and the basement is a residence. The total square footage of the above and below grade space is 2924 SF. The subject is located in the Killarney-Glengarry area of south west Calgary. The property is assessed as 51% residential and 49% non-residential.

Issues:

Whether the subject building is properly assessed in light of the residential/non-residential split.

Complainant's Requested Value:

\$478,000

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

The subject property has not been modified by the present owners since they purchased it in 1998. They suggest that the subject assessment has increased from \$522,000 in 2009, decreased to \$478,000 in 2010, and increased to \$717,500 in 2011, and the subject was unchanged during that time.

The Complainants say the immediate area is very noisy, has high traffic, and has no city view. They suggest a comparable which is 2 blocks away (but still on 17th avenue), and which was listed for sale at \$575,000, but did not sell. This comparable is also a home to business conversion, but is much smaller than the subject, (816 SF vs 1462 SF above grade) and is assessed as being of a lower quality (fair vs average quality for the subject). Few other details were presented in evidence.

The Respondent provides several comparables which are similar to the subject, though widely scattered in relation to the subject location

All told, the Board has not been convinced by the evidence called by the Complainant that the subject assessment is unfair, or, incorrect. There was no market evidence from the Complainant to support a lower rate.

Accordingly, the assessment must be confirmed in the amount of \$717,500.

DATED AT THE CITY OF CALGARY THIS 28th DAY OF OCTOBER, 2011.



R . Glenn
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.

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Decision No. 2422-2011-P Roll No.0082211202				
<u>Subject</u>	<u>Type</u>	<u>Issue</u>	<u>Detail</u>	<u>Issue</u>
CARB	Home-Business Conversion	Stand Alone	Equity Approach	Net Market Value