

**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:

VINCENT J. KAYTOR and ALINE O. KAYTOR, 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:	090045006
LOCATION ADDRESS:	4806 1 ST SW
HEARING NUMBER:	62171
ASSESSMENT:	\$459,000

This complaint was heard on the 29th 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: Vincent J. Kaytor, Property Owner, and Rudy Peters, Business Owner, Complainants

Appeared on behalf of the Respondent: R. Todd Luchak (Assessor)

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

No issues of procedure or jurisdiction were raised.

Property Description:

The subject is one of a number of small (800 SF) houses with a frontage of 25 feet, used as a business premises, built in 1914, located in a row, just off Macleod Trail South in the Manchester area of south west Calgary.

Issues:

Whether the subject building is properly assessed in light of its size, location, use and age?

Complainant's Requested Value:

\$343,000

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

The Complainant says the subject property has not been modified in that it is still "like a home inside". Their argument is based in equity. The original assessment was \$502,000, but it was amended due to the size of the building (the area was reduced by 22 %).

The Complainant presents comparable assessments and photos of nearby buildings and businesses, all of which suggest the assessment is high, comparatively speaking.

The comparables have paved parking in the rear, whereas the subject has gravelled parking. The comparables were renovated from residences to businesses approximately 5 years ago. The subject has not been renovated. The Complainant simply requests fair value.

Strangely, the Respondent called no evidence, and only argued legislation. In the Respondent's submission, the Respondent incorrectly assumed the Complainant had failed to disclose their evidence in advance of the hearing according to the requirements of Matters Relating to Assessment Complaints and Regulation (AR310/2009). In fact, the Complainant had fulfilled

the disclosure requirement by attaching the evidence to the initial complaint form. The Respondent failed to take notice of this and therefore did not respond to the complaint with a proper defence.

The Respondent says the sales approach is appropriate for a house conversion, however, commercial properties should be valued on an income approach. Neither party provided any sales information.

The Board finds that this is essentially an equity argument, based on fairness. Based on the Complainant's argument and evidence, the assessment is unfair. The Respondent provided no defence of any substance to the assertions of the Complainant.

The Board looked at the average of the assessments of the two best comparables which were located immediately adjacent to the subject. The average is: \$337,000.

Accordingly, the assessment is reduced to \$337,000.

DATED AT THE CITY OF CALGARY THIS 8th DAY OF NOVEMBER, 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 Submission

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 MGB Administrative Use Only

Decision No. 2425-2011-P Roll No.090045006				
<u>Subject</u>	<u>Type</u>	<u>Issue</u>	<u>Detail</u>	<u>Issue</u>
CARB	Retail	Stand Alone Converted Residence	Equity Approach	Net Market Value