

**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:

MRB Management Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

J. Fleming, PRESIDING OFFICER

D. Morice, MEMBER

S. Rourke, 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: 079010708
LOCATION ADDRESS: 304 19th Ave. SW
HEARING NUMBER: 62612
ASSESSMENT: \$1,960,000

This complaint was heard on 7th day of October, 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:

- *R. Klemke*

Appeared on behalf of the Respondent:

- *E. Currie, A. Cornick*

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

As was the case in a previous hearing with the same Complainant (CARB 2535/2011), in their written submission, the Respondent had noted that there was no disclosure and thus the matter should not be heard in accordance with Matters Relating to Assessment Complaints Regulation (AR310/2009) Section 9 (2). The CARB noted that the Complaint Form constituted part of disclosure and so the hearing could proceed based on the information contained in the Complaint

Property Description:

The property is a low-rise apartment and is located in Market Zone 2. The Land Use Designation is Direct Control and the property is valued on the Income Approach. Further property information was not entered in evidence by either party.

Issues:

What is the best method of valuation?

Complainant's Requested Value:

\$1,700,000.

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

The Income Approach to value is the most appropriate method of valuation.

Board's Decision:

The Complaint is denied and the assessment is confirmed at \$1,960,000.

Reasons:

The Complainant indicated that a comparable property is located at 510 19th Ave. SW, but argued that the comparable had a better land use designation (Commercial Corridor 1 versus Direct Control for the subject) and therefore was more valuable. The Complainant indicated that on a land value only basis the subject should be valued at \$1,724,377 using the land value calculated for the comparable property.

The Respondent submitted no evidence specific to the property only evidence on the preliminary disclosure issue.

The CARB considered all of the evidence and argument. The Complainant argued the property should be valued on land value, yet the CARB heard no evidence that either property was valued on the land basis to begin with. In fact, the evidence submitted by the Complainant (Assessment Summary Reports) suggests that both properties are valued on the Income Approach. Without additional evidence, the CARB can find no basis to support an analysis that takes a value calculated using one method of valuation (Income) and then purports to calculate

an input from that value using a different valuation method (Land Value). If there was an assumption that 510 19th Ave. SW was valued using the Land Value only, then evidence supporting that assumption should have been presented. With the lack of detail in evidence to challenge the assessment, the CARB must confirm the assessment as noted above.

DATED AT THE CITY OF CALGARY THIS 31 DAY OF OCTOBER 2011.


James Fleming
Presiding Officer

APPENDIX "A"**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
1. C1	Complaint Form
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.*