

*****REVISED***
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: 079010401
LOCATION ADDRESS: 310 19th Ave. SW
HEARING NUMBER: 62614
ASSESSMENT: \$1,880,000

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*

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 13 unit low-rise apartment containing 3 Bachelor Suites and 10 One Bedroom Suites. The property was built in 1959 and is located in Market Zone 2. The Land Use Designation is Direct Control and the property is valued on the Income Approach.

Issues:

Does equitable treatment of the subject suggest a revised valuation for the subject?

Complainant's Requested Value:

\$1,460,000.

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

Equitable treatment between the two properties is appropriate in the current year and should be reflected in the valuation.

Board's Decision:

The Complaint is allowed and the assessment is reduced to \$1,460,000.

Reasons:

The Complainant based the complaint on the fact that a property in close proximity and an adjudged comparable according to the City in the previous year had received a much different relative assessment for the current year.

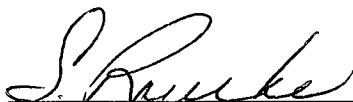
The assessment for property at 326 20th Ave. SW had been reduced from \$1,310,000 (2010) to \$1,270,000 (2011). For this same period, the subject property had increased from \$1,500,000 (2010) to \$1,880,000. The Complainant submitted data with the Complaint form that showed the Assessment Summary reports for both properties for 2010 and 2011 noting that nothing appeared to have changed in the way the properties were assessed. They also submitted documentation from the city showing that the City had considered the properties comparable in 2010. They asked that the same percentage change be applied to the subject property as was used for the comparable, which they had calculated should result in a revised assessment for the subject of \$1,460,000.

The Respondent had not submitted any evidence, but in summary asked the CARB to consider LARB 0569/2011 and CARB 2230/2010.

The CARB considered all of the evidence and argument. The CARB reviewed the Assessment Summary Reports for both properties for each year, and found no difference that would account for, or substantiate the large relative differences in the assessment from year to year. The Respondent submitted no evidence, and on its face, the CARB found the argument of the Complainant well supported. There was nothing in the evidence that would show the reason for a significant difference in the relative assessments of these comparable (based on the City's own data) properties from year to year. Accordingly, the CARB concludes that in the absence of any compelling evidence from the City, the CARB accepts that the relationship between the assessments of the two properties in 2010 should be continued for the current year and so the value is reduced to \$1,460,000 (a reduction by a similar percentage as the comparable) as noted above.

The CARB considered the two decisions noted by the Respondent, but failed to see specific relevance to the matters at issue in this complaint. The LARB was dealing with a single family dwelling under construction, and the CARB was dealing with establishing the value of the subject for the previous year. The CARB notes that there is reference to equity comparables in the CARB decision, but without more detail, the CARB is unable to make a link with the current appeal and cannot determine any comparability.

DATED AT THE CITY OF CALGARY THIS 4 DAY OF NOVEMBER 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.*