

**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:**

***P. Lerner and F. Kates (as represented by Cushman and Wakefield Property Tax Services), COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***T. Golden, PRESIDING OFFICER  
J Kerrison, MEMBER  
J Massey, 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: 066087404**  
**LOCATION ADDRESS: 1521 12 Av SW**  
**HEARING NUMBER: 62412**  
**ASSESSMENT: \$1,030,000.00**

This complaint was heard on 14 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:

- *J. Goresht, S. Urbana*

Appeared on behalf of the Respondent:

- *A. Cornick*
- 

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

There were no preliminary matters.

**Property Description:**

The subject is an older multi residential use on a parcel of 6499 square feet (sq. ft.). The development contains 4 separate units. The assessment is based on the Sunalta rate of \$160.00 per sq. ft.

**Issues:**

- 1) Is the subject property equitably assessed in comparison to similar properties in the area?

**Complainant's Requested Value:** \$369,000.00

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

- 1) Is the subject property equitably assessed in comparison to similar properties in the area?

The Complainant argued that the property is inequitably assessed in comparison to other properties in the area and presented assessments on 9 properties felt to be similar in nature to the subject. These properties are assessed between \$56.00 per sq. ft. and \$135.00 per sq. ft. The requested assessment is based on the lowest rate of the comparables presented.

The Respondent discussed the Complainants equity comparables and pointed out that they were all single residential units for, the purpose of property tax. This is determined from information received from owners by the use of a Request for Information process. Residential units that are owner occupied according to forms sent out annually to all properties are assessed as single residential units. This occurs even though the properties in the area are commercial zoning. Section 11 of the Matters Relating to Assessment and Taxation Regulation requires owner occupied properties to be assessed as single residences in these

circumstances. The Respondent suggested the subject was equitably assessed and supported this with the map contained in exhibit C1. This map reports the assessments on properties in the immediate vicinity of the subject property. Properties of similar size, use and occupancy are assessed similarly.

The Board determined that the comparables presented by the Complainant are not similar to the subject lands. The Board accepts the Respondents position with reference to occupancy. It is important to note the information received by the City regarding the occupancy of the dwellings is not collaborated by further analysis but is the best evidence of occupancy before the Board. The Complainant used comparables with different occupancy information. Evidence indicates other multi unit uses with similar occupancy are similarly assessed and there is no inequity in this case. The evidence is insufficient to vary the assessment.

**Board's Decision:**

The assessment is confirmed at \$1,030,000.00

DATED AT THE CITY OF CALGARY THIS 30 DAY OF November 2011.

  
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Presiding Officer

**APPENDIX "A"**

**DOCUMENTS PRESENTED AT THE HEARING  
AND CONSIDERED BY THE BOARD:**

<b>NO.</b>	<b>ITEM</b>
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.*

Appeal Type	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Residential	walk up	Sales approach	Land value