

**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:

Gordon Phillip King, Rosemary Ruth Grace Waterston (as represented by Assessment Advisory Group Inc.), COMPLAINANT
and

The City Of Calgary, RESPONDENT

before:

***Board Chair, J.Zezulka
Board Member 1, P. Grace
Board Member 2, D. Steele***

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: 080098502

LOCATION ADDRESS: 516 – 18 Avenue SW

HEARING NUMBER: 62698

ASSESSMENT: 1,300,000.00

This complaint was heard on 25 day of October, 2011 at the office of the Assessment Review Board located at Floor Number Three, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom Eight.

Appeared on behalf of the Complainant:

- *T. Howell*

Appeared on behalf of the Respondent:

- *E. Currie*

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

No specific jurisdictional or procedural issues were raised, and the CARB proceeded to hear the merits of the complaint.

Property Description and Background:

The subject is an 11 suite, two and a half storey walk up apartment building, located in the Cliff Bungalow community of SW Calgary. The structure was built in 1958. The property is assessed using the income approach to value.

Issues:

The property was originally assessed on the basis of 11 one bedroom suites, using a typical rent of \$750.00 per month per unit. According to the Complainant, and by agreement with the Respondent, the suite count actually consists of nine one bedroom units, and two bachelor suites. The revised suite count results in a reduction in effective gross income from \$93,555.00 to \$91,287.00.

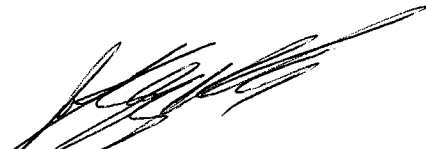
Complainant's Requested Value:

The reduction in effective gross income produces a revised capitalized result of \$1,278,018.00.

Board's Decision

The assessment is reduced to \$1,278,000.00 with the consent of both parties.

DATED AT THE CITY OF CALGARY THIS 1st DAY OF NOVEMBER, 2011.



Jerry Zezulka
Presiding Officer

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

NO.	ITEM
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NONE	
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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. 2650/2011			Roll No. 080098502	
<u>Subject</u>	<u>Type</u>	<u>Issue</u>	<u>Detail</u>	<u>Issue</u>
CARB	Residential; walk up apartment	Mutual consent		