

**CALGARY  
COMPOSITE 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**

***John A Davis, OWNER and COMPLAINANT***

**And**

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

**Before**

***M. Chilibeck, PRESIDING OFFICER  
B. Jerchel, MEMBER  
R. Kodak, MEMBER***

These are complaints to the Calgary Assessment Review Board in respect of a property assessments prepared by the Assessor of The City of Calgary and entered in the 2011 Assessment Roll as follows:

<b>ROLL NUMBER:</b>	<b>080105604</b>	<b>080105406</b>
<b>LOCATION ADDRESS:</b>	<b>535 - 20 AV SW</b>	<b>541 – 20 AV SW</b>
<b>HEARING NUMBER:</b>	<b>60860</b>	<b>60861</b>
<b>ASSESSMENT:</b>	<b>\$960,000</b>	<b>\$1,310,000</b>

These complaints were heard by the Composite Assessment Review Board on 27th day of October, 2011 in Boardroom 5 on Floor Number 4 at the office of the Assessment Review Board located at 1212 – 31 Avenue NE, Calgary, Alberta.

Appeared on behalf of the Complainant:

- J. Davis

Appeared on behalf of the Respondent:

- A. Currie

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

Neither party raised any objections to any member of the Board hearing the subject complaints.

Both parties agreed that both complaints may be heard at one hearing

The Respondent advised the Board that the Complainant did not file their evidence disclosure as required by section 8(2) of Matters Relating to Assessment Complaints Regulation (MRAC). The Complainant agreed that no disclosure was filed but would like to present additional evidence that was not disclosed when the complaint form was filed. The Respondent objected to any presentation of additional evidence and advised that their response was based on the evidence provided at the time the complaint was filed.

The Board ruled that because no disclosure of evidence was made according to MRAC, any new or additional evidence that was not filed with the complaint form would not be accepted by the Board. MRAC is specific regarding evidence by both parties and makes it compulsory that the composite assessment review board must not hear any evidence that has not been disclosed according to the regulation.

Section 8(2) MRAC states as follows.

(2) If a complaint is to be heard by a composite assessment review board, the following rules apply with respect to the disclosure of evidence:

- (a) the complainant must, at least 42 days before the hearing date,
  - (i) disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and ---

Section 9(2) MRAC states as follows.

(2) A composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8.

The Complainant attached a list of four sale comparables as support for a reduction of the

property assessments when the complaint forms were filed with the Assessment Review Board. The Respondent agreed to accept the forms and the attached list of comparables from the Complainant as evidence disclosure and hear the Complainant's related argument which the Board accepted and marked as Exhibit 1C for each complaint. The exhibits are identical for both complaints as the matter under complaint; the reason for complaint and the four comparables provided are identical.

**Property Description:**

The subject properties are multi residential properties that adjoin each other in the community of Cliff Bungalow in south west Calgary. Subject 541-20 AV is located on the south east corner of 20 AV and 5 ST and it consists of a residential dwelling constructed in 1941 that has been converted into a rooming house and is situated on a parcel of land containing an area of 7,798 sq. ft and is subject to a Land Use Designation (LUD) of M-C2

Subject 535-20 AV adjoins the east boundary of 541 - 20 AV and it consists of a six unit apartment building constructed in 1939 located on a parcel of land containing an area of 6,000 sq. ft. and is subject to a LUD of M-CG.

**Issues:**

The Complainant identified the matter of an assessment amount on each of the Assessment Review Board Complaints (complaint forms) and attached a list four sale comparables as support for a reduction for each subject property.

The Board summarized the issue as follows:

1. The assessed values are not supported by the four sale comparables.

**Complainant's Requested Value:**

535 - 20 AV SW      \$700,000 per the complaint form

541 - 20 AV SW      \$800,000 per the complaint form

**Board's Findings in Respect of Each Issue:**

The subject properties, though improved with a multi residential type building, are assessed on the basis of the value of the land as if vacant (without an improvement) because the value of the land, as if vacant, is greater than the value of the land as improved.

The Respondent assessed both parcels of land at \$160 per sq ft of area plus added a corner influence factor of 5% for 541 - 20 AV.

The Complainant questioned the significant increase in the 2011 assessment from 2010 assessment of both subject properties in consideration of the economic downturn and asserted that there should be, at best, a minimal increase in each of the assessments. The Respondent advised that the reason for the significant increase is that for the 2010 assessment the subject properties were valued as improved multi-residential properties and for the 2011 assessment the subject properties are valued as if vacant, or on land value only.

The Complainant requests a reduction to each of the subject properties based on one of the four sale comparables, that being 617 – 22 AV SW, that sold in September, 2009 at \$725,000. This sale comparable consists of a residential dwelling containing 1137 sq. ft. of floor area and constructed in 1922 situated on a parcel of land containing an area of 6,000 sq. ft. The sale price equates to \$120.83 per sq. ft. of land area.

The Board finds that the Complainant's sale comparables do not support the requests for a reduction in the assessment. Although the sales are in the same market zone as the subject properties, these sale comparables are of single family residential property and as such are not similar to the subject properties. Single family residential properties have a different value than multi-residential property. These sale comparables provide an indication of the value of single family property and carry a LUD accordingly. The Complaint did not provide in evidence that any of the sales carry a LUD similar to the subjects.

The Complainant attempted to introduce an assessment comparable of a similar property to support the assertion that the subjects are not equitably assessed. The Board did not accept this comparable into evidence as it was not disclosed as required by MRAC and as explained earlier in this decision. The Board placed no weight on the complaint's argument regarding this comparable.

The Complainant has failed to convince the Board that the subject assessments should be changed. The Complainant did not provide sufficient information on the evidence that was provided, such as the land use designation, and the evidence that was provided was not of property similar to the subject properties.

**Board's Decision:**

The Board confirms the assessments as follows:

535 – 20 AV SW at \$960,000.

541 – 20 AV SW at \$1,310,000.

DATED AT THE CITY OF CALGARY THIS 15 DAY OF November 2011.



**M. Chilibeck**  
**Presiding Officer**

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

<b>NO.</b>	<b>ITEM</b>
1. C1	Complainant's Disclosure for 535-20 AV SW
2. C2	Complainant's Disclosure for 541-20 AV SW
3. R3	Respondent's Disclosure for 535-20 AV SW
4. R4	Respondent's Disclosure for 541-20 AV SW

*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**

<b>Decision No. 046-2822-2011-P</b>			<b>Roll No. 080105604 &amp; 080105406</b>	
<b><u>Complaint Type</u></b>	<b><u>Property Type</u></b>	<b><u>Property Sub-Type</u></b>	<b><u>Issue</u></b>	<b><u>Sub-Issue</u></b>
CARB	Residential	Low-Rise	Sales Approach	Land Value