



## **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:**

***HARMONY CHINESE MEDICINE CENTRE INC.***  
***(as represented by C.WU & J. WU), COMPLAINANT***

**and**

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

**before:**

***Earl K Williams, PRESIDING OFFICER***  
***J Kerrison, MEMBER***  
***A Zindler, 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 2013 Assessment Roll as follows:

**ROLL NUMBER: 067943001**

**LOCATION ADDRESS: 101, 4 – 14 ST NW**

**FILE NUMBER: 70189**

**ASSESSMENT: \$504,000**

This complaint was heard on 1<sup>st</sup> day of August, 2013 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- C. Wu Owner
- J. Wu Owner

Appeared on behalf of the Respondent:

- B. Galle Assessor, The City of Calgary

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

[1] The Board noted that the Respondent had not filed a Disclosure in response to the Complainant's Disclosure. The parties agreed that the hearing would proceed on the basis of the Complainant's Disclosure and the Respondent would be able to question the Complainant on the basis of the Complainant's evidence and argument.

**Property Description:**

[2] The subject property, Suite 101 at 4 14 ST NW, is a 998 square foot (sq. ft.) main floor suite in a building in the community of Hillhurst and is the location for an acupuncture and health care clinic.

**Issues:**

[3] Should the subject property assessment be equitable with similar size units in the vicinity of the subject?

**Complainant's Requested Value: \$329,000**

**Board's Decision:**

[4] Based on the evidence and argument presented the Board supports the requested assessment as \$329,000.

**Position of the Parties**

[5] The Complainant was self-represented with an evidence package which included a letter outlining the background on their business and the history of assessments of the subject property, a map identifying the location of the property and a table of equity comparables.

[6] The Respondent filed no evidence.

**Issue****Complainant's Position:**

[7] The Complainant, who was self-represented, reviewed with the Board the history of their business, the rationale for the purchase of the subject property and the history of assessments.

[8] The Complainant reviewed the map of the area and the location of the subject property in the building.

[9] A table titled Surrounding Commercial Property Per Square Foot Price presented the address, the property area in sq. ft., the City Assessment (2013) and the assessment expressed as price psf for 15 comparables located in the Northwest (NW) quadrant.

[10] The Complainant reviewed the table with an emphasis on the following:

- 1) The property area of the 16 comparables ranged from 1,758 sq. ft. to 17,348 sq. ft.
- 2) The subject property has an area of 998 sq. ft.
- 3) Two (2) of the 15 comparables were similar in leased area to the subject property.
- 4) The areas of the 2 comparables were 1,758 and 2,084 sq. ft. respectively.
- 5) The assessments for the 2 comparables expressed on a psf basis were \$348.69 psf and \$334.45 psf as compared to \$505.00 psf for the subject, even though the subject was smaller in area.
- 6) A comparable, suite #103 located in the same building as the subject, is immediately adjacent to the subject has an area of 4,933 sq. ft. and was assessed at \$330.43 psf.

[11] The Complainant argued that on the basis of the area the subject property should be treated the same as comparables with a similar area and the assessment should not be more than unit 103 which is adjacent to the subject in the same building as the subject.

**Board's Reasons for Decision:**

[26] Following an examination of the evidence the Board determined that on an equity basis:

- 1) The assessment of the subject at \$505.00 psf is higher than the 16 comparables while the area of the subject is the smallest.
- 2) The 2 comparables which are similar in size and the unit immediately adjacent to the subject property are strong indicators of assessed value.

[27] By the Respondent not filing a disclosure there was no evidence to refute the Complaint's evidence.

[28] Based on the evidence and arguments presented, the Board supports the reduction in the assessment to \$329,000.

DATED AT THE CITY OF CALGARY THIS 25<sup>th</sup> DAY OF October 2013.

A handwritten signature in black ink, appearing to read 'EK Williams', written over a horizontal line.

Earl K Williams  
Presiding Officer

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

<b>NO.</b>	<b>ITEM</b>
1. C1	Complainant Disclosure

**NOTE APPENDICES DIFFERENT FOR THIS ONE**

*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 ADMINISTRATIVE USE**

<b>Appeal Type</b>	<b>Property Type</b>	<b>Property Sub-Type</b>	<b>Issue</b>	<b>Sub-Issue</b>
CARB	Retail	Stand Alone	Equity	Equity Comparables