



## **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:**

***1295336 Alberta Ltd., COMPLAINANT***

**and**

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

**before:**

***T. Helgeson, PRESIDING OFFICER***

***A. Zindler, BOARD MEMBER***

***R. Deschaine, BOARD 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: 100500289**

**LOCATION ADDRESS: 115 5065 13 Street SE**

**FILE NUMBER: 70593**

**ASSESSMENT: \$320,500**

This complaint was heard on the 27<sup>th</sup> day of June, 2013 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- *No one appeared on behalf of the Complainant*

Appeared on behalf of the Respondent:

- *T. Luchak*

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

[1] It was noted at the outset that no person appeared to represent the Complainant during the hearing. The Board decided that in accordance with the Board's procedures, the hearing would proceed.

**Property Description:**

[2] The subject property is a 1,272 square foot ("sq. ft.") industrial condominium unit located in the Highfield Industrial Park. There is 619 sq. ft. of finished area on the ground floor, and 653 sq. ft. of warehouse on the ground area. There is unfinished mezzanine area in the unit.

**Issue:**

[3] Is there evidence to support a reduction in the assessment?

**Complainant's Requested Value:** Not stated.

**Board's Decision:** The assessment is confirmed.

**Positions of the Parties**

**Complainant's Position *in absentia*:**

[4] A person named Susan Meitner e-mailed to the Assessment Review Board a copy of a letter from James Hampton of Atkinson Appraisal Consultants Ltd. The letter from Mr. Hampton is dated April 27, 2012 and states, *inter alia*: "[A]fter analyzing all available information, it is our opinion, the Market Value of the subject condominium unit in accordance with the critical assumptions as outlined herein, in fee simple estate, as of April 18, 2012 is: -TWO HUNDRED FIFTY THOUSAND DOLLARS- -(\$250,000)-." The appraisal mentioned in Mr. Hampton's letter is with respect to 131, 5065 – 13 Street SE.

**Respondent's Position:**

[5] The Complainant submitted the purchase contract, a Certificate of Title, and the cover page of an appraisal stating a value \$250,000 for his *post facto* purchase of unit 131, 5065 – 13 Street SE ("Unit 31"). The subject property is 25 percent larger than the property that sold. It is worth noting that the appraisal itself was not included in evidence. Furthermore, the sale of Unit 131 is *ex post facto*, and the subject property does not appear to have had exposure to the market through a real estate broker.

[6] The City has submitted sales of properties in the central region with sizes similar to that of the subject property. These properties sold during the valuation period. Although no equity comparables were provided by the Complainant, the Respondent has provided equity comparables at page 12 of R1.

**Board's Reasons for Decision:**

[7] The Board finds no probative evidence from the Complainant with respect to the market value of the subject property. The purchase contract mentioned in the Respondent's submission is not before the Board in this hearing, nor is the Certificate of Title.

[8] The appraised value in the letter from Mr. Hampton of *Atkinson Appraisal Consultants Ltd.* is in regard to Unit 131. Even were the appraisal itself in evidence, it would be of no use as evidence of value of the subject property without corollary evidence that would demonstrate that the appraised property is comparable to the subject property.

[9] The Board finds that there was insufficient evidence to support a reduction in the assessment.

DATED AT THE CITY OF CALGARY THIS 22<sup>nd</sup> DAY OF August 2013.

  
  
**Presiding Officer**

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

<b>NO.</b>	<b>ITEM</b>
1. C1	Complainant Disclosure
3. R1	Respondent Disclosure

**For Administrative Use**

<b><u>Subject</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>
<b>CARB</b>	<b>Warehouse</b>	<b>Undisclosed</b>	<b>Sales Approach</b>	<b>Equity Comps</b>

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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.*