



## **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:**

***Developments 2 Inc.***  
**COMPLAINANT**

**and**

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

**before:**

<b><i>W. Krynski,</i></b>	<b>PRESIDING OFFICER</b>
<b><i>Y. Nesry,</i></b>	<b>BOARD MEMBER</b>
<b><i>B. Kodak,</i></b>	<b>BOARD MEMBER</b>

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 2014 Assessment Roll as follows:

<b>ROLL NUMBER:</b>	<b>200989648</b>
<b>LOCATION ADDRESS:</b>	<b>9 2416 34 Avenue SW</b>
<b>FILE NUMBER:</b>	<b>76331</b>
<b>ASSESSMENT:</b>	<b>613,000</b>

This complaint was heard on 10<sup>th</sup> day of July, 2014 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:

- *T. Greenshields*

Appeared on behalf of the Respondent:

- *R. Urban – Assessor, City of Calgary*

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

[1] Neither party objected to the composition of the Board, as introduced at the outset of the Hearing.

[2] The Complainant requested that the Hearing be cross-referenced with another similar property identified as File #76332. The Respondent was in agreement, and the Board complied with the request.

[3] The Complainant's disclosure was received by the City and Assessment Review Board on July 8, two days before the scheduled Hearing, and well after the regulated due date. The Respondent made note of that fact, but agreed to allow the Complainant's evidence, such that the Hearing could proceed.

**Property Description:**

The Subject Property consists of a 1,021 square foot (sf.) commercial condo unit, located on the main floor of a residential condominium development located in the community of Marda Loop.

**Issues:**

[4] The issue arising from this Complaint is that the subject assessment exceeds market value.

**Complainant's Requested Value:** 414,660.86

**Board's Decision:**

[5] For the reasons outlined herein, the Board confirms the assessment at 613,000.

**Legislative Authority, Requirements and Considerations:**

[6] The Calgary Composite Assessment Review Board takes authority from the Act and associated Regulations.

**Complainant's Position:**

[7] The Complainant's evidence and disclosure document was presented, and labelled Exhibit C1 (1 Pg.). The current assessment reflects a 90% increase from that of the previous year.

[8] The Complainant referenced a Sales Summary chart [C1] of three commercial condominium properties on which the City is alleged to have based the subject assessment. The three sales are all located in the Downtown, are sized 690, 1,008 and 1,674 sf., respectively, and sold in May 2011, October 2011 and May 2011. Indicated sale prices were \$537.68 psf., \$620.04 psf. and \$589.61 psf.

[9] In further support of their position, the Complainant referenced a chart [C1] of 15 commercial condominium property sales, ranging in size from 445 sf. to 3,544 sf., with sale prices ranging from \$290.96 psf. to \$522.09 psf. and sale dates from Aug. 25, 2012 to Nov. 6, 2013.

[10] The Complainant reasoned that their sales evidence was superior to that of the City, as there were more sales, and the City sales were all in one location, whereas the Complainant's sales were from various locations throughout the City.

[11] Given that the average sale price per square foot of the fifteen sales is \$406.13 psf., the Complainant is requesting that the subject assessment be predicated on a rate of \$406.13 psf., rather than the \$600.39 psf. assessed rate.

**Respondent's Position:**

[12] The Respondent presented the three sales as referenced by the Complainant [C1], and emphasized that the three sales, being located on 17 Avenue in the Beltline District are most comparable to the subject property from a locational perspective. From a size perspective, the sales were also reasonably similar. It was noted that the assessed rate of \$600.39 psf. fell well within the range of \$537.68 psf. and \$620.04 psf. reflected by the sale comparables.

[13] The Respondent further noted that five of the Complainant's sales were *post facto* sales, and therefore, must be excluded. Additionally, of the remaining ten sales, all except three were in much less desirable locations. Of the three remaining sales, which are located in the Downtown District, two were of a much larger size (2,905 sf. and 2,698 sf.). This leaves only a single sale on which to base a valuation.

**Board's Reasons for Decision:**

[14] The Board was disappointed with the lack of meaningful evidence advanced by both parties.

[15] Six of the Complainant's sales were *post facto* to the sale date, and therefore little weight was placed on them. Of the remaining sales most were in inferior locations, and/or substantially different in size.

[16] While the Respondent's sales were somewhat more dated, they were nevertheless, most comparable in size and location.

[17] The Board finds that the evidence presented was not sufficient to warrant an adjustment to the assessment.

[18] The subject assessment is confirmed at 613,000.

DATED AT THE CITY OF CALGARY THIS 13 DAY OF August 2014.

A handwritten signature in cursive script, appearing to read 'W. Krynski', is written over a horizontal line.

Walter Krynski

Presiding Officer

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

NO.	ITEM
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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.*

**FOR ADMINISTRATIVE USE**

Appeal Type	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Commercial	Commercial Condominium unit	Value too high	