SAMPLE: made-up home and figures. Not a real complaint.

Evidence: Assessment Complaint

Complainant	Alex Example
Subject property	123 Sample Crescent SE, Calgary
Roll number	000000000
Community	Sample Park
Assessment year	2027
Assessed value	$770,000
Requested assessed value	$695,000
Matter under complaint	Assessment amount

Summary of position

Incorrect information. The 2027 assessed value of $770,000 is incorrect. It is higher than the assessments of comparable properties.

Evidence. The assessed value of $770,000 is incorrect. The property is assessed at $385 per square foot of floor area. Five comparable detached homes in Sample Park, similar in size, age and lot, are assessed at a median of $347 per square foot. Across all eight eligible properties, with any one comparable removed, and with the comparable that has a basement permit removed, the median ranges from $346 to $348 per square foot, which indicates $691,000 to $695,000. The correct value is $695,000, the upper end of that range. The subject is 1% larger than the median comparable, which accounts for about $7,000 of the $70,280 difference in assessed value. The remaining $63,000 is a difference in the rate applied. See the attached evidence.

Request. That the assessed value be changed to $695,000.

Calculation

Assessed values are from the City of Calgary 2027 assessment roll. Floor areas are the total square footage recorded on each home's City of Calgary building permit, listed with the permit on the next page.

Property	Assessed value	Floor area (sq ft)	Per sq ft
8 Example Close SE	$679,140	1,980	$343
41 Example Close SE	$703,000	2,020	$348
19 Model Green SE	$699,720	1,960	$357
11 Sample Way SE	$670,800	1,950	$344
27 Sample Way SE	$711,350	2,050	$347
Median of the five	**$699,720**	**1,980**	**$347**
Subject: 123 Sample Crescent SE	**$770,000**	**2,000**	**$385**

$347 per square foot x 2,000 square feet = $694,000

Selection

Eligible properties are detached homes in Sample Park within 15% of the subject's floor area and 12 years of its age, with a lot between 0.75 and 1.33 times the subject's lot and a building permit that records floor area. 8 properties met these rules. The five closest in floor area are used above; all 8 are listed on the next page.

Sensitivity

Comparable set	Median per sq ft	Indicated value
The five above	$347	$694,000
All 8 eligible	$346	$691,000
Five, without the home with a basement permit	$346	$691,000
Five, without 8 Example Close SE	$348	$695,000
Five, without 41 Example Close SE	$346	$691,000
Five, without 19 Model Green SE	$346	$691,000
Five, without 11 Sample Way SE	$348	$695,000
Five, without 27 Sample Way SE	$346	$692,000

Across all eight eligible properties, with any one comparable removed, and with the comparable that has a basement permit removed, the median ranges from $346 to $348 per square foot, which indicates $691,000 to $695,000. The requested value, $695,000, is the upper end.

Comparable Property Details

Property	Sq ft	Built	Lot	Dist.	Permit	Issued	Permit type	Basement permit
123 Sample Crescent SE (subject)	2,000	2004	4,300		BP2004-00000	2004-04	New house	None found
8 Example Close SE	1,980	2004	4,100	0.3 km	BP2004-00333	2004-06	New house	None found
41 Example Close SE	2,020	2002	4,400	0.4 km	BP2002-00444	2002-08	New house	None found
19 Model Green SE	1,960	2006	4,250	0.5 km	BP2006-00555	2006-02	New house	BP2015-00556 (2015)
11 Sample Way SE	1,950	2003	4,200	0.2 km	BP2003-00111	2003-05	New house	None found
27 Sample Way SE	2,050	2005	4,350	0.2 km	BP2005-00222	2005-03	New house	None found
6 Model Green SE *	1,870	2007	4,050	0.6 km	BP2007-00666	2007-07	New house	None found
52 Sample Way SE *	2,160	2001	4,600	0.4 km	BP2001-00777	2001-09	New house	None found
30 Example Close SE *	2,190	2008	4,500	0.7 km	BP2008-00888	2008-04	New house	None found

* Eligible, not among the five closest in floor area. Included in the all-eligible median.

Year built, lot size (sq ft) and property type are from the assessment roll. Permit number, issue date, permit type and floor area are from City of Calgary building permits. Distance is from the subject. "None found" means no basement permit was found; a finished basement may still exist.

Location of Comparable Properties



Mark	Property
H	123 Sample Crescent SE (subject)
1	8 Example Close SE
2	41 Example Close SE
3	19 Model Green SE
4	11 Sample Way SE
5	27 Sample Way SE

Schematic for the sample. A real package draws lot shapes from City of Calgary open data, used under the Open Government Licence - City of Calgary.