

**NOTICE OF DECISION NO. 0014 10-02/2010**

**TOWN OF BARRHEAD  
COMPOSITE ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

IN THE MATTER of the *Municipal Government Act* being Chapter M-26 of the Revised Statutes of Alberta 2000 (Act).

AND IN THE MATTER of an assessment complaint filed with the Town of Barrhead 2010 Assessment Review Board.

**Between**

Bashir Virani - Complainant

and

Town of Barrhead - Respondent

**Before**

J. Schmidt, Presiding Officer

J. Dennett, Member

G. Wilcox, Member

This is an assessment complaint decision of the Composite Assessment Review Board from a hearing held in the Town of Barrhead on November 12, 2010 respecting a property assessment entered in the assessment roll of the Respondent municipality as follows.

Roll No.	073080
Assessed Value	\$2,536,400
Legal Description	Plan 4697MC, Lot F
Municipal Address	5905 – 49 Street

**Appearances:**

Complainant: Did not attend hearing

Respondent: Mr. Mike Krim, Appointed Municipal Assessor for the Town of Barrhead

Assessment Review Board: Mr. Jeff Cook, Clerk of the Assessment Review Board

Observer

Mr. John Szumlus, Manager, Capital Regional Assessment  
Services Commission  
Ms. Cheryl Callihoo, Development Officer, Town of  
Barrhead

### **Background and Property Description**

An assessment complaint was filed by Bashir Virani, owner of the subject property, on June 30, 2010. Subsequent to the filing a hearing was scheduled on November 12, 2010. While the Respondent was represented at the hearing, no one attended for or on behalf of the Complainant. It was adduced at the hearing that all persons required were given notice of the hearing. As well, no request for a postponement or an adjournment was received by the Board. Pursuant to the provisions of the Act, the complaint hearing proceeded in the absence of the Complainant.

### **Legislation**

In deciding this matter the Board makes reference to the particular statutory requirement which are as follows.

#### ***Municipal Government Act***

*467(1) An assessment review board may, with respect to any matter referred to in section 460(5), make a change to an assessment roll or tax roll or decide that no change is required.*

*463 If any person who is given notice of the hearing does not attend, the assessment review board must proceed to deal with the complaint if*

- (a) all persons required to be notified were given notice of the hearing, and*
- (b) no request for a postponement or an adjournment was received by the board or, if a request was received, no postponement or adjournment was granted by the board.*

### **Complainant's Position**

The only information available to the Board from the Complainant was the complaint form as filed on June 30, 2010. On the form it was stated that due to the downturn in the economy this building is not worth the assessed value. It was requested that the assessed value should be \$1,800,000.

### **Respondent's Position**

Initially the Respondent submitted that since the Complainant did not provide the evidence disclosure that is required if a complaint is to be heard, no response to evidence can be provided.

Even though no evidence was available to respond to, the assessment was reviewed and it was affirmed that it fairly represents its market value at of the July 1, 2009 valuation date.

It was argued since no evidence was disclosed in this case the complaint as filed should be disallowed and the Board should confirm the assessment as shown on the record.

### **Decision**

No change to the assessment is required for the reasons as follows.

### **Reasons**

While it was stated by the Complainant in the complaint form as filed that the building is not worth the assessed value no evidence was provided to support that statement. As a result, the Board could not rule on whether or not the building was worth the assessed value. As well, the Board could not accept the Complainant's requested assessed value at \$1,800,000 as no supporting evidence was available.

The Respondent reviewed the assessed value and stated that it fairly represented the July 1, 2009 market value. In the absence of evidence to the contrary, the Board accepts the Respondent's position on this matter. The assessment is therefore confirmed at \$2,536,400.

No costs to either party.

Dated this 8<sup>th</sup> day of December 2010.

COMPOSITE ASSESSMENT REVIEW BOARD

  
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J. Schmidt, Presiding Officer

*This Decision may be appealed to the Court of Queen's Bench on a question of law or jurisdiction, pursuant to Section 470 of the Municipal Government Act, R.S.A. 2000, c.M-26. This section requires an application for leave to be filed with the Court of Queen's Bench within 30 days of receipt of this decision.*