

**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(4).

between:

Dwight Harvey, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R. Irwin, PRESIDING OFFICER

D. Steele, MEMBER

E. Reuther, MEMBER

This is a complaint to the Calgary Assessment Review Board in respect of Property assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

ROLL NUMBER: 201127636

LOCATION ADDRESS: 27 9510 114 AVE SE

HEARING NUMBER: 56479

ASSESSMENT: \$ 541,500

This complaint was heard on the 2nd day of July, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- *Not in attendance*

Appeared on behalf of the Respondent:

- *J. Lepine* *Assessor, City of Calgary*

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

No preliminary issues. The merit hearing proceeded.

Property Description:

The subject is a 3,256 square ft condo warehouse built in 1998.

Issues:

As identified on the Assessment Review Board Complaint form:

- 1) We do not receive any more services yet taxes have went up too high
- 2) Assessed too high also

Complainant's Requested Value:

\$ 425,000

Board Findings:

- 1) No appearance by the Complainant.
- 2) No Complainant Disclosure was filed.

In response to Complainant's comment on complaint form:

- 1) "We do not receive any more services yet the taxes have went up too high"

The Panel asked the City to comment but the City was unsure of what services the Complainant was complaining about. The City did advise that there was a -25% reduction granted due to partial servicing. No evidence was available from the Complainant.

- 2) "Assessed too high also"

The Panel considered the Complainant's statement on the Assessment Review Board Complaint form. There was no evidence of market value, equity or sales presented.

The onus of proof falls upon the Complainant.

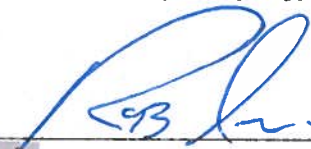
The assessment was not shown to be in error.

There was insufficient evidence to support a reduction in the assessment.

Board's Decision:

The assessment is confirmed at \$ 541,500.

DATED AT THE CITY OF CALGARY THIS 15th DAY OF July 2010.



R. Irwin

Presiding Officer

RI/mc

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.*