

**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:

Son of the Pharaoh Ltd, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

B. Horrocks, PRESIDING OFFICER

P. Pask, MEMBER

J. Rankin, 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 2010 Assessment Roll as follows:

ROLL NUMBER: 066529066

LOCATION ADDRESS: 1512-17th Ave SW.

HEARING NUMBER: 57135

ASSESSMENT: \$870,000

This complaint was heard on 7th day of July, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 12.

Appeared on behalf of the Complainant:

- C. Card Property Owner

Appeared on behalf of the Respondent:

- C. Keough Assessor, City of Calgary
- J. Toogood Assessor, City of Calgary

Preliminary Matters:

- The Respondent advised they had received the Assessment Review Board complaint, but no evidence had been disclosed by the Complainant.
- The Complainant advised that a letter had been sent but it may have been lost in the mail.
- The Respondent argued because there was no evidence submitted, there could be no disclosure.
- The Respondent requested the assessment be confirmed.


Board Findings:

No evidence from the Complainant was disclosed. No basis for proceeding with the hearing.

Board's Decision:

The Board confirmed the assessment at \$870,000.

DATED AT THE CITY OF CALGARY THIS 14th DAY OF July 2010.


B. Horrocks

Presiding Officer

BH/sd

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.*