

**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:**

***Cathay Investment Co. Ltd., COMPLAINANT***

**and**

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

**before:**

***S. Barry, PRESIDING OFFICER***

***A. Blake, MEMBER***

***B. Jerchel, 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: 058113796**

**LOCATION ADDRESS: 306 10 ST NW**

**HEARING NUMBER: 57105**

**ASSESSMENT: \$ 2,660,000**

This complaint was heard on the 16th day of July, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 12.

Appeared on behalf of the Complainant:

- *No one appeared for the Complainant*

Appeared on behalf of the Respondent:

- *P. Colgate*

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

In the absence of the Complainant or representative of the Complainant, the Board determined that, in accordance with s.463 of the Municipal Government Act, notice had been provided to all the parties and that no request for postponement or adjournment had been received and opened the hearing.

**Property Description:**

There was no evidence before the Board respecting this property.

**Issues:**

The only issue specified on the complaint form was that assessments of adjacent properties had decreased while the subject had increased significantly. Reference was made to some rents but the argument was truncated and no additional commentary was provided.

**Complainant's Requested Value:** \$2,200,000

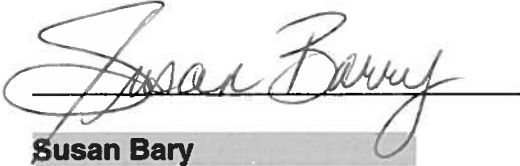
**Board's Decision in Respect of Each Matter or Issue:**

The Complainant did not attend nor submit any evidence for disclosure pursuant to s.8 of M.R.A.C. The Respondent filed an assessment brief in anticipation of Complainant disclosure documents. The Respondent's document was received after the disclosure deadline contemplated in M.R.A.C. There was no evidence submitted to warrant any adjustment to the assessment.

**Board's Decision:**

The assessment is confirmed at \$2,660,000

DATED AT THE CITY OF CALGARY THIS 22<sup>nd</sup> DAY OF JULY 2010.



**Susan Bary**  
**Presiding Officer**

*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.*