

**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-26.1, Section 460(4).

**between:**

***1031470 Alberta 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 Composite 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: 081128803**

**LOCATION ADDRESS: 3001 14 Street S.W.  
Calgary, Alberta**

**HEARING NUMBER: 56596**

**ASSESSMENT: \$1,160,000**

This complaint was heard on 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:

- T. Mangat

Appeared on behalf of the Respondent:

- A. Cornick

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

The Complainant failed to submit written argument or evidence as required by s.8, of M.R.A.C. citing the lack of any comparables, especially sales in the area. Accordingly the Respondent did not file an evidence or argument document. However, the Complainant did disclose some issues on the complaint form and the Board allowed discussion on the issue of the unreasonableness of the assessment. The discussion that followed was necessarily limited.

**Property Description:**

This information was not entered into evidence.

**Issues:**

Is the assessment unreasonable having regard to current economic conditions and a declining economy?

**Complainant's Requested Value:** \$734,000

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

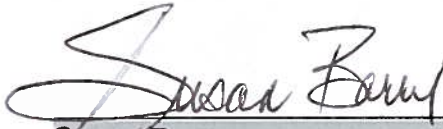
The Complainant's concern with respect to the lack of comparables was recognized by the Respondent. The property is the site of an old gas station and the Complainant has been in business there for 30 years and this site does not generate the same kind of traffic as occurs in the Beltline district. The increase year over year is too high. Board believes that the Complainant might have been able to assemble other argument or information that could have been submitted to meet the disclosure requirements.

The Respondent agreed that there had been a significant increase in the land only rate of \$44 per sq.ft. in 2009 to \$107 per sq.ft. in 2010 but the increase was intended to provide assessment equity with neighbouring districts. There was insufficient evidence submitted to justify amending the assessment.

**Board's Decision:**

The assessment is confirmed at \$1,160,000.

DATED AT THE CITY OF CALGARY THIS 23<sup>rd</sup> DAY OF JULY 2010.

  
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**Susan Barry**  
**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.*