

**CALGARY
ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

In the matter of the complaint against the Property/Business assessment as provided by the *Municipal Government Act*, Chapter M-26, Section 460(4).

between:

Mike Boury, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

L. Wood, PRESIDING OFFICER

I. Zacharopoulos, MEMBER

D. Steele, 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: 200094753

LOCATION ADDRESS: 3624 BURNSLAND ROAD SE

HEARING NUMBER: 56802

ASSESSMENT: \$1,750,000

This complaint was heard on 11th day of August, 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:

- *Mr. M. Boury*

Appeared on behalf of the Respondent:

- *Mr. J. Young*

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

The Respondent raised a preliminary matter in regards to section 295 of the *Municipal Government Act* and section 8 of *Matters Relating to Assessment Complaints Regulation* AR 310/2009 (*MRAC*). The Respondent stated that the Complainant had failed to provide an appraisal dated January 18, 2008 for the subject property when the Assessment Request for Information (ARFI) was sent in 2008 and 2009 (Exhibit R1 pages 43-63) and therefore the Board should not consider it. The Respondent also submitted the appraisal dated August 2010 that the Complainant referenced at the beginning of the hearing should be excluded too as it was not disclosed in accordance with *MRAC*.

The Complainant submitted that he had disclosed the cover page from the 2008 appraisal with both the Respondent and the Assessment Review Board in advance of the hearing. He agreed that the appraisal of August 2010 was not disclosed in accordance with *MRAC*. The Complainant also stated that he had submitted ARFIs in the past but did not include any appraisals.

Upon questioning from the Board, it was determined that the Respondent's objection was not based on barring the complaint but it was based on the lack of disclosure.

The decision of the Board was to allow the cover page from the 2008 appraisal as it was disclosed to the Respondent in accordance with section 8 of *MRAC*, but not to allow the 2010 appraisal as it was not disclosed in accordance with the *MRAC*.

Property Description:

The subject property is a two storey office/warehouse located in Manchester.

Issues: (as indicated on the complaint form)

1. The assessed value is way too high. Appraisal on Jan 2008- \$940,000.

Complainant's Requested Value: \$1,150,000

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

The following reason was stated on the complaint form for the basis of the complaint:

The assessed value is way too high. Appraisal on Jan 2008- \$940,000.

The Complainant provided a cover page from an appraisal report for the subject property by Colliers International Realty Advisors Inc. dated January 18, 2008 (Exhibit C1). The opinion of value indicated a value of \$980,000. The Board notes the cover page indicated extraordinary assumptions were made in the report; however, the report itself was not provided to the Board or assessor.

The Board finds that the cover page from the appraisal without the accompanying report provided little assistance in this matter. Without qualitative evidence to support his case, the Board finds that the Complainant was unable to meet the burden of proof. As such, the Board finds that the Complainant failed to bring the assessment into question.

Board's Decision:

The decision of the Board is to confirm the assessment for the subject property at \$1,750,000 for the 2010 assessment year.

DATED AT THE CITY OF CALGARY THIS 24 DAY OF AUGUST 2010.


Lana J. Wood
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.*