

**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:

Lloyd David Aleth, 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: 101036507

LOCATION ADDRESS: 505 50 AVENUE SE

HEARING NUMBER: 57179

ASSESSMENT: \$5,890,000

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. Please note that this case was scheduled for 9:00 a.m. but did not commence until 11:00 a.m. on the date of hearing.

Appeared on behalf of the Complainant:

- *No One in Attendance*

Appeared on behalf of the Respondent:

- *Mr. J. Young*

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

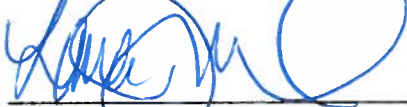
The Complainant was not in attendance at the hearing. The Respondent stated the Complainant failed to file any evidence with the Assessment Branch and the Assessment Review Board in accordance with *Matters Relating to Assessment Complaints Regulation* AR 310/2009. The Respondent requested that the assessment be confirmed (Exhibit R1).

The Board finds that no evidence was filed in support of the reasons set out on the complaint form and that the Complainant had failed to meet the burden of proof.

Board's Decision:

The decision of the Board is to confirm the assessment for the subject property at \$5,890,000 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:

- the complainant;*
- an assessed person, other than the complainant, who is affected by the decision;*
- the municipality, if the decision being appealed relates to property that is within the boundaries of that municipality;*
- 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.*