

**CALGARY
ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

In the matter of a complaint filed with the City of Calgary Assessment Review Board pursuant to Part 11 of the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta 2000 (the Act)

Between:

INGENIA POLYMERS CORP, Complainant

and

THE CITY OF CALGARY, Respondent

Before:

**J. KRYSA, Presiding Officer
M. PETERS, Member
I. ZACHAROPOULOS, Member**

A hearing was convened on August 18, 2010 in Boardroom 4 at the office of the Assessment Review Board, located at 1212 – 31 Avenue NE, Calgary, Alberta in respect of the property assessment prepared by the assessor of the City of Calgary, and entered in the 2010 Assessment Roll as follows:

| | |
|--------------------------|--------------------------|
| ROLL NUMBER: | 116010422 |
| LOCATION ADDRESS: | 3920 78 Avenue SE |
| HEARING NUMBER: | 57114 |
| ASSESSMENT: | \$1,250,000 |

PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

The subject property is a vacant 73,145 sq.ft. parcel of land, zoned Industrial – General.

PART B: PROCEDURAL or JURISDICTIONAL MATTERS

The Assessment Review Board derives its authority under Part 11 of the Act. At the commencement of the hearing the Respondent advised that any evidence that may be submitted to the Board has not been properly disclosed, as required by the legislation.

Decision:

The Board finds that the Complainant failed to disclose any evidence pursuant to s.8(1) *Matters Relating to Assessment Complaints Regulation, Alberta Regulation 310/2009*.

There was no disclosure of the Complainant's evidence in the Board's file. Further, a postponement request from the Complainant dated August 17, 2010, cited the failure to disclose as a factor in the request.

Notwithstanding the above finding, the Board notes that the Complainant was not in attendance at the hearing, and did not file a written presentation with the Clerk of the Assessment Review Board.

Municipal Government Act

463 *If any person who is given notice of the hearing does not attend, the assessment review board must proceed to deal with the complaint if*

- (a) *all persons required to be notified were given notice of the hearing, and*
- (b) *no request for a postponement or an adjournment was received by the board, or if a request was received, no postponement or adjournment was granted by the board.*

The Board further notes that the Complainant's request of August 17, 2010, for a postponement of the hearing was not granted by the General Chairman of the Assessment Review Board. Pursuant to s. 463 of the Act, the Board proceeded to deal with the complaint in the Complainant's absence.

PART C: MATTERS / ISSUES

The Complainant raised the following matters in section 4 of the complaint form:

3. an assessment amount

The Complainant set out the following grounds for complaint in section 5 of the complaint form:

Land values have experienced a significant reduction from July 1, 2008 to June 30, 2009; the property assessment should be lowered accordingly, to reflect the true market value. An independent valuation prepared in May 2009 concluded that the value of the subject property was \$924,000 (\$550,000 per acre).

The Complainant set out a requested assessment of \$924,000.

The Respondent submitted an explanation of the criteria used in the preparation of the assessment, as well as a number of industrial land sales in support of the assessed value. Also submitted was a third party, industrial market report, setting out market statistics in support of the assessed value. [R1 pgs 15-24]

Decision:

The Board finds that there was insufficient evidence to convince the Board that there is merit to the complaint.

The Complainant's appraisal may have been persuasive, however it was not in evidence before the Board, nor was there any evidence of a significant reduction in land values as indicated by the Complainant in section 5 of the complaint form.

PART D: FINAL DECISION

The assessment is confirmed at \$1,250,000.

Dated at the City of Calgary in the Province of Alberta, this 15 day of September, 2010.

A handwritten signature in blue ink, appearing to read "J. Krysa", is written over a horizontal line.

J. Krysa
Presiding Officer

APPENDIX "A"**DOCUMENTS RECEIVED AND CONSIDERED BY THE ASSESSMENT REVIEW BOARD:**

| NO. | ITEM |
|------------|----------------------------------|
| 1. | Exhibit R1 Respondent's Brief |

APPENDIX "B"**ORAL REPRESENTATIONS:**

| PERSON APPEARING | CAPACITY |
|-------------------------|--|
| 1. | I. Baigent Representative of the Respondent |

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.*