

**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:

1403897 ALBERTA LTD., Complainant

and

THE CITY OF CALGARY, Respondent

Before:

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

A hearing was convened on August 19, 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:	115063414
LOCATION ADDRESS:	6503 30 Street SE
HEARING NUMBER:	56283
ASSESSMENT:	\$2,110,000

PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

The subject property is an 8.25 acre parcel of land improved with a 122,950 sq.ft. single tenant industrial warehouse with 3% office finish, constructed in 1989.

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. Further, the complaint form does not identify any issues or grounds for complaint, and therefore does not fulfil the requirements of s. 467 (2) of the Municipal Government Act.

Decision:

The Board finds that the letter accompanying the Complaint form, identifies the grounds and issues of the complaint, and therefore meets the requirements of the legislation.

The Board further 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.

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.*

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 matter(s) in section 4 of the complaint form:

3. an assessment amount

The Complainant set out the following grounds for complaint, with respect to section 5 of the complaint form, in an attached letter.

The assessed value of \$2,110,000 is materially higher than the fair market property value. The property was purchased in 2008 for \$2,100,000, prior to the global economic downturn and subsequent downturn in Calgary's commercial real estate market.

The Complainant did not set out a requested assessment as required in the legislation.

Decision:

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

There was no evidence before the Board to suggest that the assessed value of \$2,110,000 exceeds the market value of the subject, as of the July 01, 2009 valuation date for this assessment.

PART D: FINAL DECISION

The assessment is confirmed at \$10,860,000.

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



J. Krysa
Presiding Officer

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

NO.	ITEM
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There was no evidence submitted to the Board by either party.

APPENDIX "B"**ORAL REPRESENTATIONS:**

PERSON APPEARING	CAPACITY
1. I. Baigent	Representative of the Respondent
2. P. Sembrat	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.*