

**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:**

***Steven Itzcovitch, COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***S. Barry, PRESIDING OFFICER***

***H. Ang, MEMBER***

***I. Fraser, 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: 067244103**

**LOCATION ADDRESS: 1333 9 Av S.W., Calgary, AB**

**HEARING NUMBER: 56228**

**ASSESSMENT: \$6,740,000**

This complaint was heard on the 31<sup>st</sup> day of August 31, 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:

- *Neither the Complainant nor an agent for the Complainant were in attendance*

Appeared on behalf of the Respondent:

- *D. Thistle, City of Calgary*

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

There were no procedural or jurisdictional matters.

**Complainant's Requested Value:** \$2,970,000

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

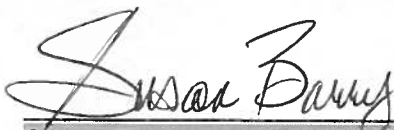
The Complainant was not in attendance or represented. There were no evidentiary disclosure documents filed by either the Complainant or by the Respondent. The Respondent filed a copy of a letter dated July 27, 2010 advising the ARB that disclosure documents had not been received. The computer "snapshot" of the file confirmed there was no disclosure and that the Notice of Hearing was mailed April 15, 2010. The complaint form requested an assessment of \$2,970,000 and further noted that the assessment should be based on the existing structure and rent and not as a vacant lot.

The Respondent noted that there were two complaints filed on the same property: the subject file was opened on the owner's complaint; another file was opened on a complaint by Altus on behalf of the owner. Altus withdrew their complaint.

**Board's Decision:**

There was no evidence presented to warrant changing the assessment which is confirmed at \$6,740,000

DATED AT THE CITY OF CALGARY THIS 31 DAY OF August 2010.



**Susan Barry**  
Presiding Officer

**APPENDIX "A"****DOCUMENTS RECEIVED AND CONSIDERED BY THE CARB:****NO.    ITEM**

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1. Complaint Form for Roll #: 067244103
2. 2010 Property Assessment Notice for Roll #: 067244103
3. Screen shot of status of complaint
4. Letter dated July 27, 2010 from D. Thistle to the ARB re: non-disclosure

*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.*