

**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:

Dean Sanduga, PRESIDING OFFICER

Dale Morice, MEMBER

Dick Cochrane, MEMBER

This is a complaint to the Calgary Assessment Review Board in respect of Property/Business assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

ROLL NUMBER:	101013308
LOCATION ADDRESS:	5516 3 st. SE
HEARING NUMBER:	57180
ASSESSMENT:	\$4,480,000

This complaint was heard on 8th day of September, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8

Appeared on behalf of the Complainant:

- No one appeared

Appeared on behalf of the Respondent:

- Raymond Luchak
The City of Calgary

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

PRELIMINARY MATTERS

At the outset of the hearing the Respondent brought one preliminary matter.
The Respondent submitted that the complainant did not disclosure/ submits any evidence and asked the Board to dismiss the appeal for non compliances.

Issues:

Assessed Value is incorrect

Complainant's Requested Value:

\$4,150,000

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

The Board heard and reviewed the complainant's evidence, The complainant submitted 2 sales comparables, both are vacant land sales, whereas the subject property is assessed on land and improvement C 1, pa The Board heard and reviewed the complainant's complaint application and failed to note any additional evidence in support of the complainant's appeal
The Complainant failed to provide any evidence to confirm the assessment is incorrect.

Board's Decision:

The decision of the Board is to confirm the 2010 assessment

DATED AT THE CITY OF CALGARY THIS 14 DAY OF September 2010.



D. Sapduga
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.*