

**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, Section 460(4).

Between:

M.L.C. Ciccagloine Investments Ltd., 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 assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

| | |
|--------------------------|----------------------|
| ROLL NUMBER: | 091012955 |
| LOCATION ADDRESS: | 3615 9 St. SE |
| HEARING NUMBER: | 55918 |
| ASSESSMENT: | \$2,530,000 |

This complaint was heard on 9 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:

- Willard Nernberg
Universal Slate International Inc. (Authorized Tenant)

Appeared on behalf of the Respondent:

- Raymond Luchak
The City of Calgary

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

The question of bias was raised and all parties indicated that there was no bias.

Both the Complainant and the Respondent indicated that there were no preliminary matters.

Property Description:

The subject property contains a single 22,926 Sq. Ft. building utilized as a combination of sales showroom, warehouse and shop. The building was developed in 1970 and located at 3615 9 Street SE. The Subject property has a 14% finished office space with a site coverage of 57.53%.

Issues:

Assessed Value is incorrect and 20% Tax increase is unwarranted.

Complainant's Requested Value:

\$2,310,000

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

The Board acknowledges the Complainant's concerns regarding lease rate reduction, market conditions within the subject area and the condition of the subject property roof and cost of repairs. The Board is of the opinion that the ultimate burden of proof or onus rests on the Complainant; in this case the burden of proof was not met. The Complainant failed to provide sufficient evidence to confirm the assessment is incorrect.

The Board is persuaded by the Respondent's sales and equity comparables and places less weight on the complainant's unsupported evidence.

Board's Decision:

The decision of the Board is to confirm the 2010 assessment at \$2,530,000

DATED AT THE CITY OF CALGARY THIS 13 DAY OF October 2010.


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.*