

**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:**

***Canadian Import Auto Ltd., COMPLAINANT***

**and**

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

**before:**

***Board Chair, T. Golden  
Board Member, P. Charuk  
Board Member, K. Coolidge***

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: 093165504**

**LOCATION ADDRESS: 4848 30 St NE**

**HEARING NUMBER: 56281**

**ASSESSMENT: \$987,500**

This complaint was heard on 09 day of September, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- No persons appeared on behalf of the Complainant

Appeared on behalf of the Respondent:

- *D Desjardins*

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

The hearings were delayed 20 minutes from the morning commencement time and the schedule was adjusted to hear another case first. The Board was satisfied proper notice had been sent to the Complainant and the Board proceeded with the hearing with the Complainant not present.

**Property Description:**

The subject property is an industrial building located on a .53 acre parcel with a 4000 sq ft area. The structure was constructed in 2000

**Issues:**

- 1) Does the assessment established by the City reflect the market value of the property?

**Complainant's Requested Value:**

\$855,500.00

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

- 1) The assessment represents the market value of the property and the assessment is confirmed.

The Board reviewed the letter attached to the complaint form, which was the only evidence available from the Complainant. The Board found the letter to contain no detail and only an opinion that the structure was in poor condition. The further argument that the economy was weak and impacted business and therefore the value of the land was not substantiated.

The request was unsupported by market evidence and the Board was not moved to adjust the assessment.

**Board's Decision:**

The assessment is confirmed at \$987,500.

DATED AT THE CITY OF CALGARY THIS 24 DAY OF September 2010.

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

*for* T. Golden  
Presiding Officer

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

<b>NO.</b>	<b>ITEM</b>
1.	Exhibit C-1 Complainant's Complaint Form
2.	Exhibit R-1 Respondent's Assessment Brief

*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.*