

**CITY OF 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:**

**ASSESSMENT ADVISORY GROUP, Complainant**

**and**

**THE CITY OF CALGARY, Respondent**

**Before:**

***J. KRYSA, Presiding Officer***

***J. MASSEY, Member***

***C. McEWEN, Member***

A hearing was convened on September 17, 2010 in Boardroom 9, 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:

<b>ROLL NUMBER:</b>	<b>178015202</b>
<b>LOCATION ADDRESS:</b>	<b>8210 Edgebrook Drive NW</b>
<b>HEARING NUMBER:</b>	<b>60298</b>
<b>ASSESSMENT (AMENDED):</b>	<b>\$2,200,000</b>

**PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT**

The subject property is a 40,043 square foot (sq.ft.) parcel of land improved with a convenience store / gas bar development. The property has been assessed by the cost approach to value with the land valued at \$2,016,903, and the building valued at \$183,097.

**PART B: PROCEDURAL or JURISDICTIONAL MATTERS**

The CARB derives its authority to make decisions under Part 11 of the Act. At the commencement of the hearing, the Complainant raised the following matter:

The Complainant requested that the Board confirm the assessment, as amended, of \$2,200,000.

The Respondent had no objection to the Complainant's request.

**Decision – Preliminary Matter**

The Board grants the Complainant's request to confirm the current assessment.

**PART C: MATTERS / ISSUES**

As a result of the Complainant's preliminary matter, the Board did not proceed to hear the matters and particulars of the complaint as identified in sections 4 and 5 of the complaint form.

**PART D: FINAL DECISION**

The assessment is confirmed at \$2,200,000.

Dated at the City of Calgary in the Province of Alberta, this 19<sup>th</sup> day of October, 2010.

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

J. Krysa

Presiding Officer

**APPENDIX "A"**

## DOCUMENTS RECEIVED BY THE ASSESSMENT REVIEW BOARD:

<b>NO.</b>	<b>ITEM</b>
N/A	N/A

**APPENDIX "B"**

## ORAL REPRESENTATIONS

<b>PERSON APPEARING</b>	<b>CAPACITY</b>
1. T. Howell	Representative of the Complainant
2. B. Thompson	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.*