

**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:

Colliers International Realty Advisors, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R. Mowbrey, PRESIDING OFFICER

P. Pask, MEMBER

K. Kelly, MEMBER

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

ROLL NUMBER:	049015605
LOCATION ADDRESS:	2121 - 29 ST NE
HEARING NUMBER:	57343
ASSESSMENT:	\$6,700,000

This complaint was heard on the 17th day of September, 2010 at the office of the Assessment Review Board located at the 4th Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 4.

Appeared on behalf of the Complainant:

- S. Meiklejohn Colliers International Realty Advisors

Appeared on behalf of the Respondent:

- M. Lau Assessor, City of Calgary
- J. Young Assessor, City of Calgary

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

There were no procedural or jurisdictional matters.

Upon questioning by the Presiding Officer, the parties present indicated they had no objection to the composition of the Board. In addition, the Board members indicated they had no bias on this file.

Preliminary Issue:

The Respondent brought up a preliminary issue regarding the disclosure of evidence. The Respondent stated that no evidence had been sent to the assessment department. The Board checked the file and no evidence had been sent to the composite assessment review board as well. The Complainant had indicated that the evidence may not have been sent.

The Board recessed, deliberated and rendered the decision. Since the Complainant had not met the disclosure rules, the Board had no alternative but to not proceed with the hearing and confirm the assessment.

Board's Decision:

The assessment is confirmed at \$6,700,000

DATED AT THE CITY OF CALGARY THIS 27 DAY OF September 2010.


R. Mowbrey
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.*