

**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:

De Waal John and Marie, COMPLAINANTS

and

The City Of Calgary, RESPONDENT

before:

R. Mowbrey, PRESIDING OFFICER

A. Wong, MEMBER

D. Julien, 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:	068001502
LOCATION ADDRESS:	610 MEREDITH RD NE
HEARING NUMBER:	56647
ASSESSMENT:	\$748,500

This complaint was heard on 21st day of September, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- T. Howell *Assessment Advisory Group*

Appeared on behalf of the Respondent:

- S. Powell Assessor, City of Calgary

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

The Complainant on behalf of both parties brought forth an agreement to amend the assessment to \$400,000. The agreement was predicated on the fact that the improved lot adjacent to the subject property has a lease in place for tenant parking on the subject property. The ability for the owner to sell the subject property is predicated and strongly influenced by the parking lease in place.

Property Description:

The subject property is an unimproved 0.16 acres (6,998 SF) and currently used as a parking lot, located in NE Calgary, with an assessed value of \$748,500.

Board's Decision:

The Board's decision is to revise the assessment from \$748,500 to \$400,000.

DATED AT THE CITY OF CALGARY THIS 28th 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.*