

**CALGARY
COMPOSITE 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-26.1, Section 460(4).

between:

1277262 ALBERTA LTD, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

D. H. Marchand, PRESIDING OFFICER

S. Rourke, MEMBER

P. Pask, MEMBER

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

ROLL NUMBER:	201024171
LOCATION ADDRESS:	101 – 1022 - 16 AV NW
LEGAL DESCRIPTION:	Plan 0614581, Block 1, (multiple legal's)
HEARING NUMBER:	56816
ASSESSMENT:	\$355,000

This complaint was heard on 27 day of August, 2010 at the office of the Assessment Review Board located at 4th Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

On behalf of the Complainant; 1277262 ALBERTA LTD: *No Representation*

Appeared on behalf of the Respondent; City of Calgary: *B. Brocklebank*

Board's Decision in Respect of a Preliminary Matter:

After a 15 minute extended period to accommodate the possible late attendance of the Complainant the CARB opened the hearing. The CARB reviewed the Section 5 - Reasons for Complaint directly from the complainant form as well as the requested assessed value amount stated at \$270,000.

The assessed value for a commercial condo unit should be comparable to other condos with similar attributes in the same neighbourhood. In addition, a large portion of the assessed area is in fact storage area which would further impact the true value of the subject property.

The Clerk for the Assessment Review Board advised that "No complainant disclosure was filed".

In response to the complainant's written reasons cited the Respondent advised that there is no supporting evidence for the suggested revised amount. Also, there is no comparable evidence to show how other condo units, with similar attributes in the same neighbourhood, are not being treated in the same as the subject. Finally, no evidence has been submitted in support of the claim that the subject's large storage area would have a negative impact on the value of the unit.

Decision:

The assessment is confirmed at **\$355,000**

Reasons:

The CARB must make its decision based on the evidence provided to it at the hearing. Several references to court and tribunal decisions are included within the Respondent's disclosed material under the heading "Burden of Proof or Onus of the Parties" (*pages 8 and 9 of the City's Assessment Brief*). Each reference cited has pearls of wisdom for the Parties.

The CARB concurs with the statements made in the Assessment Brief. The onus of proving the incorrectness of an assessment is on the individual alleging it. The onus rests with the Complainant to provide convincing evidence upon which a change in the assessment can be based.

The CARB is not prepared to alter an assessment without the evidence that would enable it to do so.

DATED AT THE CITY OF CALGARY THIS 28 DAY OF September 2010.



D. H. Marchand
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.*