

**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, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R. Irwin, PRESIDING OFFICER

S. Rourke, MEMBER

P. Charuk, 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:	067203307
LOCATION ADDRESS:	1422 17 AVE SW
HEARING NUMBER:	58844
ASSESSMENT:	\$5,110,000

This complaint was heard on 24th day of September, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- No representative appeared (Colliers International, Agent)

Appeared on behalf of the Respondent:

- E. Borisenko (City of Calgary, Assessor)

Preliminary Issues:

There were no preliminary/jurisdictional matters.

Property Description:

The subject property is 23805 Square Ft. vacant lot located at 1422 17 Ave Sw. The property is assessed at \$5,110,000 (\$215.00 per square ft.)

Issues:

The issues on the complaint form that were indicated as applying to the complaint were:

1. the description of the property or business
2. the name or mailing address of an assessed person
3. an assessment amount
4. an assessment class
5. an assessment sub-class
6. the type of property
7. the type of improvement

Complainant's Requested Value:

The requested value on the complaint form was \$1,280,000.

Board's Findings:

There was no disclosure on the merits of the complaint. There was no evidence to support the complaint request.

Costs: The Respondent request costs be considered due to the actions of the Complainant.

Board's Decision:

The assessment is confirmed at \$5,110,000.

In the matter of the respecting costs, at the hearing, the Respondent requested cost be awarded to the Respondent. As per MRAC Section 52(1) Any party to a hearing before a composite assessment review board or the Municipal Government Board may make an application to the composite assessment review board or the Municipal Government Board, as the case may be, at any time, but no later than 30 days after the conclusion of the hearing, for an award of costs in an amount set out in Schedule 3 that are directly and primarily related to matters contained in the complaint and the preparation of the party's submission.

The Respondent did raise this issue at the hearing but did not explain the reason for this request.

The Board invites written submissions from both parties regarding this request and invites the Respondent to clarify whether the request relates to MRAC 52 (2) (a) whether there was an abuse of the complaint process or MRAC 52 (2) (b) whether the party applying for costs incurred additional or unnecessary expenses as a result of an abuse of the complaint process.

DATED AT THE CITY OF CALGARY THIS 26 **DAY OF** October **2010.**



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.*