

**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, Section 460(4).

between:

Altus Group Limited, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

L.R. Loven, PRESIDING OFFICER

I. Fraser, MEMBER

R. Glenn, MEMBER

This is a complaint to the Calgary Combined 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: 009004813

LOCATION ADDRESS: 6819 8 Street N.E.

HEARING NUMBER: 57603

ASSESSMENT: \$1,150,000

This complaint was heard on the 14th day of October, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 2.

Appeared on behalf of the Complainant:

- No one appeared, representing Altus Group Limited, on behalf of Sun Life Assurance Company of Canada

Appeared on behalf of the Respondent:

- No one appeared, representing the City of Calgary

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

No one appeared to confirm to the Board that they had any procedural or jurisdictional matters to be raised. The Board notes that no one appeared on behalf the Complainant nor the Respondent, nor was any record of a phone call or notice of postponement. The Board finds that the failure by the Complainant and the Respondent to give any kind of notification that they did not intend to appear to be a misuse of scarce resources, and that a consideration of costs be given to the Complainant and the Respondent.

Property Description:

The subject property consists of 1.16 acres of land only used as a parking lot for Deerfoot Business Centre. The assessed value is \$1,150,000.

Issues:

1. Equity with adjoining site that mirrors the subject property

Complainant's Requested Value: \$750.

Board's Findings in Respect of Each Matter or Issue:

Issue 1: Equity

Complainant's package contained table with 57 properties of \$750 land only parking assessments and the Assessment Summary Reports for all 57 properties.

The Respondent's package contained Calgary Assessment Review Board *ARB 0581/2009-P*, confirming the assessment for the subject property.

Based on its consideration to the foregoing evidence, the Board finds that there is no evidence or argument, contained within the Complainant's package that provides a relationship of the 57 properties assessed at \$750 to the subject property.

Summary

The only issues argued by the Complainant were to reduce the he assessed rate to equitable with the adjoining property, and the subject property be assessed at \$750.

The Board finds that the Calgary Assessment Review Board decision referenced by the Respondent supports the current assessment. Moreover, the Board was not provided with any evidence to determine any similarity or relationship of the subject property to the parking properties assessed at \$750.

Based on the evidence submitted, the subject property appears to have been assessed fairly.

Board's Decision:

For the reasons set forth above, the assessment of the subject property is hereby confirmed as follows: \$ 1,150,000.

DATED AT THE CITY OF CALGARY THIS 17 DAY OF NOVEMBER 2010.



L.R. LOVEN

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.*