

**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:

Assessment Advisory Group, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

C. Griffin, PRESIDING OFFICER

R. Roy, MEMBER

A. Zindler, MEMBER

This is a complaint to the Composite Assessment Review Board (CARB) 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: 102119500

LOCATION ADDRESS: 901 – 50 Avenue SW

HEARING NUMBER: 58956

ASSESSMENT: \$ 62,500.

This complaint was heard on 18th day of October, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- T. Howell

Appeared on behalf of the Respondent:

- T. Johnson

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

The Assessor indicated to the CARB that the assessed value of the subject property had been established in error in that the applicable base land rate had inadvertently been doubled and while a recommendation to reduce the assessment by one half would seem reasonable he is prevented from doing so due to the management practices of the assessment department. While the CARB appreciates the honesty and integrity of the assessor, the value of the referenced management practice is, in the judgment of the CARB, questionable. Why the ratepayers of the City should have to shoulder the cost of a Hearing together with the cost of producing this written decision as opposed to just settling the matter with the Complainant escapes us. Be that as it may, the CARB reviewed the briefs presented by both parties and we concur that there has been an apparent error.

Property Description:

The subject property is a 2 acre parcel of vacant land which constitutes a portion of the Calgary Golf & Country Club.

Issues:

The grounds for appeal identified on the Complaint Form are as follows:

1. The Assessed value of the subject land parcel is excessive.

Complainant's Requested Value: \$33,900.

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

The CARB is in agreement with both parties and their agreed to solution to the apparent error that has been made.

Board's Decision:

The assessment is reduced to \$33,900.

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


C. J. GRIFFIN
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.*