

**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:

Greg Houston COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

L. Lundgren, PRESIDING OFFICER

R. Deschaine, MEMBER

A. Zindler, 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: 115053712

LOCATION ADDRESS: 3515 80 Avenue SE

HEARING NUMBER: 57275

ASSESSMENT: \$209,500

This complaint was heard on 5th day of November, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 6.

Appeared on behalf of the Complainant:

- *Greg Houston (failed to appear)*

Appeared on behalf of the Respondent:

- *Denis Desjardins, assessor, City of Calgary*

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

The Complainant did not comply with section 8(2)(a) of the *Matters Relating To Assessment Complaints Regulation (MRAC)* in that he did not disclose any evidence to the respondent and the composite assessment review board. Section 9(2) of MRAC states that a composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8. Given that the evidence was not disclosed according to section 8(2)(a) of MRAC, the composite assessment review board cannot hear this matter

Complainant's Requested Value: \$143,500

Board's Decision:

The complaint is denied and the property assessment is confirmed at \$209,500 for the above reasons.

DATED AT THE CITY OF CALGARY THIS 24 DAY OF November 2010.



L. Lundgren
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.*