

**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:

Atwal Jaswinder, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***Board Chair, J. Zezulka
Board Member 1, H. Ang
Board Member 2, R. Roy***

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: 381005206

**LOCATION ADDRESS: 7 Sage Hill Gd. NW
Calgary, Alberta**

HEARING NUMBER: 60337

ASSESSMENT: \$4,300,000

This complaint was heard on the 25 day of November, 2010 at the office of the Assessment Review Board located at Floor Number 3 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- *A. Jaswinder*

Appeared on behalf of the Respondent:

- *W. Wong*

Property Description

The subject consists of an older residence on a 7.17 acre site in the Community of Sage Hill. The site has no municipal water, sanitary, or storm sewer.

Procedural or Jurisdictional Matters:

During 2008, the subject was included in a redesignation of 83.74 acres to low density multi-residential district. The proposed land uses are intended to provide for a variety of multi-residential dwellings, at a density of 31.67 acres. It is on this multi-family Land Use Class that the current assessment is based. The complaint is based on the property as a multi-family site. As such, the property did not fall within the definition of property outlined in Section 460.1 (1)(a) of the Municipal Government Act, and it is for that reason that this complaint is being heard by a Composite Assessment Review Board.

Issues:

The issue before this Board is the correct land use classification of the land, from which the assessment will flow.

Complainant's Requested Value: \$727,000.00

The Evidence:

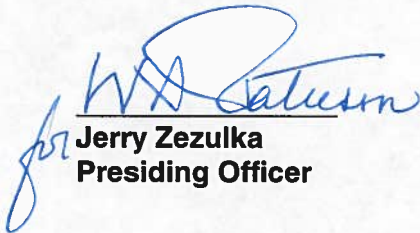
At the outset of the hearing, it was revealed that the property is still owner occupied. In keeping with City policy, the Respondent recommended that the assessment be amended to reflect the depreciated cost of the residence, plus the market value of the land, at the City's Urban Reserve land rate of \$150,000.00 per acre..

The total calculates to \$1,245,481, truncated to \$1,240,000.00.

Board's Decision:

The assessment is reduced to \$1,240,000.00.

DATED AT THE CITY OF CALGARY THIS 6 DAY OF December 2010.


for Jerry Zezulka
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.*