

**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:

Margaret J. Crosby, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

L. Wood, PRESIDING OFFICER

M. Peters, MEMBER

R. Kodak, 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: 067166009

LOCATION ADDRESS: 1020 15 AVENUE SW

HEARING NUMBER: 56653

ASSESSMENT: \$2,100,000

This complaint was heard on 16th day of December, 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 One

Appeared on behalf of the Respondent:

- Mr. J. Toogood

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

This matter was originally scheduled for November 12, 2010. At that time, the Complainant's husband, Mr. Charles Ruff, appeared before the Board. He argued that they did not receive the Notice of Hearing and therefore they had not disclosed any materials to the Respondent and the Board in accordance with the legislative requirements. The Complainant had no knowledge of the hearing date until they received an email from the assessor on October 27, 2010. He requested an adjournment until his wife returns from South America on November 30, 2010.

The Respondent did not agree to an adjournment because the Complainant failed to file any disclosure by the deadline of September 30, 2010. However, he indicated in the event that the Board decides to adjourn the matter, the Respondent would agree to a shortened notice and disclosure period.

The Board adjourned the matter on the basis of procedural fairness and rescheduled the matter to be heard on December 16, 2010 at 9:00 a.m. in room 3. The Board also set out the timelines to the parties in regards to the filing of disclosure as follows:

- The Complainant's Disclosure is due on November 26, 2010;
- The Respondent's Disclosure is due on December 10, 2010; and
- The Complainant's Rebuttal is due on December 14, 2010.

The Board indicated that it was seized with the matter.

At the commencement of the hearing on December 16, 2010, the Complainant was not in attendance. The Board had a brief recess, with the Respondent's consent, to wait for the Complainant. At 9:20 a.m., the Board proceeded with the hearing in the Complainant's absence.

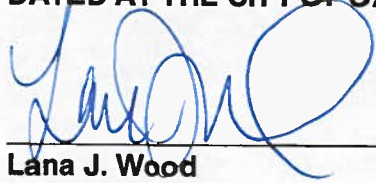
The Respondent submitted that he did not receive any disclosure from the Complainant in accordance with the Board's instructions on November 12, 2010. The Board noted that no disclosure was filed by the Complainant to the Board as well after it reviewed the contents of the file.

Based on the Complainant's failure to file any disclosure to support the complaint, the Board finds that the Complainant has not met the burden of proof.

Board's Decision:

The decision of the Board is to confirm the 2010 assessment for the subject property at \$2,100,000.

DATED AT THE CITY OF CALGARY THIS 17th DAY OF DECEMBER 2010.



Lana J. Wood
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.*