

**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:

Ka Kong Cheung, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

L. Wood, PRESIDING OFFICER

J. Massey, MEMBER

I. Zacharopoulos, 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: 080102304

LOCATION ADDRESS: 536 19 AVENUE SW

HEARING NUMBER: 57141

ASSESSMENT: \$1,460,000

This complaint was heard on 10th day of December, 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:

- No One

Appeared on behalf of the Respondent:

- Mr. D. Satoor

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

The hearing, which was scheduled for 9:00 a.m., did not commence until 10:20 a.m. The Complainant was not in attendance.

The Respondent submitted that he did not receive any disclosure from the Complainant in regards to this complaint. The Board noted that no disclosure was filed by the Complainant to the Board as well after it reviewed the contents of the file.

The Board read into the record the reasons for complaint as found on the complaint form as follows: "this is a 6 unit apartment, neighbour has same size, doesn't cost that much". The Board noted that the requested assessed value was the same value as the current assessment at \$1,460,000.

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 \$1,460,000.

DATED AT THE CITY OF CALGARY THIS 20 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.*