

**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, Revised Statutes of Alberta 2000 (the Act).

between:

335218 Alberta Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

L. Wood, PRESIDING OFFICER

R. Cochrane, MEMBER

E. Reuther, MEMBER

This is a complaint to the Calgary Assessment Review Board in respect of a property assessment prepared by the Assessor of The City of Calgary and entered in the 2012 Assessment Roll as follows:

ROLL NUMBER: 079109005

LOCATION ADDRESS: 223 17 AV SE

HEARING NUMBER: 66164

ASSESSMENT: \$1,220,000

This complaint was heard on the 5th day of July, 2012 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- No Show

Appeared on behalf of the Respondent:

- Mr. H. Yau Assessor, City of Calgary

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

[1] The hearing commenced at 10:50 a.m. The Board noted that the Complainant was not in attendance and there was no evidence on file to be considered in his absence.

[2] The Board read the reasons stated on the complaint form into the record as follows: "the assessed value is grossly over-valued based on current market values". The requested assessed value is "\$900,000".

[3] The Board noted there was no additional documentation attached to the complaint form.

[4] The Respondent requested that, given the absence of evidence from the Complainant, the subject property's assessment should be confirmed.

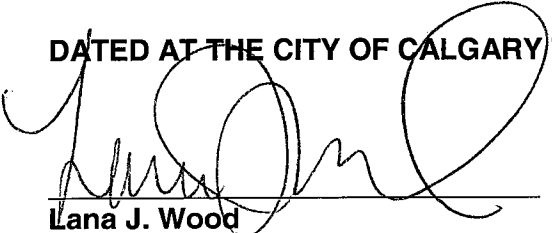
[5] The Board finds there was proper notification of the hearing sent to the Complainant at the address indicated on the complaint form on April 18, 2012.

[6] The Board finds the Complainant failed to provide any evidence in support of the statement on the complaint form that the property has been over assessed and therefore confirms the current assessment for the subject property accordingly.

Board's Decision:

[7] The decision of the Board is to confirm the 2012 assessment for the subject property at \$1,220,000.

DATED AT THE CITY OF CALGARY THIS 31st DAY OF July 2012.


Lana J. Wood
Presiding Officer

APPENDIX "A"**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
1. R1	Respondent's Evidence

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.*

FOR ADMINISTRATIVE USE

Subject	Property Type	Issue	Detail	Sub - Detail
CARB	Jurisdictional/Procedural	Information Exchange	Late or No Exchange	