

**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:

Kwing Kwong Lee (as represented by Albert Ma), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***K. D. Kelly, PRESIDING OFFICER
J. Rankin, MEMBER
A. Zindler, 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 2011 Assessment Roll as follows:

ROLL NUMBER:	057067407
LOCATION ADDRESS:	1403 Edmonton Trail NE -
HEARING NUMBER:	61051
ASSESSMENT:	\$570,000

This complaint was heard on 20th day of June, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 12.

Appeared on behalf of the Complainant:

- *Mr. A. Ma, Grandson of the Owner*
- *Mr. Kwing Kwong Lee, Owner*

Appeared on behalf of the Respondent:

- *Mr. T. Johnson, City of Calgary Assessor*

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

Prior to commencement of the Hearing the Board noted that the requested assessed value of \$570,000 on the complaint form was identical to the assessed value before the Board.

The owner's grandson, Mr. Ma, acting for his grandfather, clarified that the assessed value of the subject is not at issue. The owner of the property, his grandfather, is concerned that the amount of property tax he is obliged to pay for this year has greatly increased year over year. Consequently his presentation would focus on that issue.

The Board clarified that it does not deal with the amount of property tax to be paid, but rather is charged with determining the Market Value of properties for assessment purposes.

The Board inquired as to whether or not the Owner and/or his grandson Mr. Ma had had an opportunity to discuss and clarify these procedures and matters with the City and/or an Assessor prior to the Hearing. It was noted by both the Respondent and Complainants that they had not.

The Board opted to recess the Hearing for a brief period in order to allow the parties to confer.

Upon resuming the Hearing Mr. Ma advised the Board that his grandfather and he wished to have the Board Confirm the assessment as published at \$570,000.

Property Description:

The subject is a smaller 2,169 square foot (SF) one-storey improvement on 8,774 SF of land used for automotive servicing on Edmonton Trail. It is assessed at \$570,000.

Issues:

No issues heard.

Complainant's Requested Value: \$570,000

Board's Decision in Respect of Each Matter or Issue:

The Board noted that the Complainants' concerns were not, after review with the City Assessor, and as conveyed to the Board by Mr. Ma, related to the assessed value of the site. Therefore, the Board accepted the request of the Complainants to Confirm the assessment at \$570,000.

Board's Decision:

The assessment is Confirmed at \$570,000.

DATED AT THE CITY OF CALGARY THIS 7 DAY OF July 2011.


K. D. Kelly
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.*