

**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:**

***A. Boykiw, COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***Mr. J. Noonan, PRESIDING OFFICER***

***Ms. Y. Nesry, MEMBER***

***Mr. I. Fraser, 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:

<b>ROLL NUMBER:</b>	<b>071015507</b>
<b>LOCATION ADDRESS:</b>	<b>2728 10 Av SE</b>
<b>FILE NUMBER:</b>	<b>65445</b>
<b>ASSESSMENT:</b>	<b>\$469,000</b>

This complaint was heard on the 31st day of July, 2012 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- *No appearance*

Appeared on behalf of the Respondent:

- *Mr. N. Domenie*

**Procedural or Jurisdictional Matters:**

[1] The Complainant did not appear for the scheduled 9:00 AM hearing, notice of which was mailed May 11, 2012. The Board waited for a brief time in case of unintentional delay, and commenced the hearing at 9:18 AM. Noting the Complainant's absence and the further absence from the ARB file of the Complainant's evidence disclosure which was due June 18, 2012, the Presiding Officer referred to the complaint form, Schedule 1 of *Matters Relating to Assessment Complaints Regulation (MRAC)* 310/2009. At Section 5 of the complaint form, a requested assessed value of \$411,000 was specified and the reason for complaint was stated:

*The City used hypothetical rents for undefined suite and property characteristics to calculate a Gross Income Multiplier (GIM) for specific fourplex sales and then used the resulting GIM and hypothetical rents to calculate the appellant property assessment. This assessment is above the July 1 2011 market value – a conclusion that is supported by market responses while the property was for sale continuously after February 15 2011.*

[2] The Respondent advised that like the ARB, no evidence had been received from the Complainant. As there was no evidence, the Respondent observed that onus had not been met, and requested the Board confirm the assessment.

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

[3] The non-attendance of a Complainant is anticipated or mentioned at least twice in the legislation governing the Board. In *MRAC* 310/2009 s 16(1):

Parties to a hearing before an assessment review board may attend the hearing in person or may, instead of attending in person, file a written presentation with the clerk of the assessment review board.

In the Municipal Government Act at s 463:

If any person who is given notice of the hearing does not attend, the assessment review board must proceed to deal with the complaint if

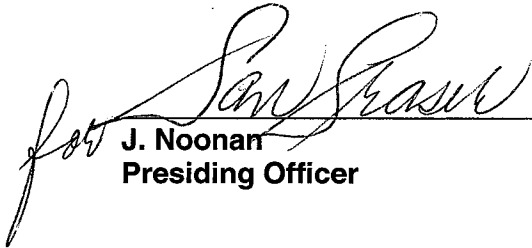
- (a) all persons required to be notified were given notice of the hearing, and
- (b) no request for a postponement or an adjournment was received by the board or,  
if a request was received, no postponement or adjournment was granted by the board.

ARB records indicate the mailing of hearing notice May 11, 2012, and there was no further correspondence sent or received.

[4] The Complainant's "Reason(s) for Complaint" on schedule 1 gives a brief outline of how assessments are prepared for properties similar to the Complainant's own, and indicates this value was not achieved when the property was on the market from February 2011 onwards. This scant information is insufficient to call into question the assessed value. The Board agrees that the Complainant's onus has not been met, and consequently, the assessment must not be altered.

[5] The assessment is confirmed at \$469,000.

DATED AT THE CITY OF CALGARY THIS 14<sup>th</sup> DAY OF September 2012.

  
 J. Noonan  
 Presiding Officer

#### APPENDIX "A"

#### **DOCUMENTS PRESENTED AT THE HEARING AND CONSIDERED BY THE BOARD:**

NO.	ITEM
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--- None ---

*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.*