

**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:

1651127 Alberta Inc, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

F. W Wesseling, PRESIDING OFFICER

J. Lam, MEMBER

P. Charuk, 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: 200571107

LOCATION ADDRESS: 777 Heritage DR SE

FILE NUMBER: 66138

ASSESSMENT: \$2,970,000

This complaint was heard on 23rd day of August, 2012 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 6.

Appeared on behalf of the Complainant:

- *No Representation*

Appeared on behalf of the Respondent:

- *R.T. Luchak*

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

No specific jurisdictional or procedural matters were raised during the course of the hearing, and the CARB proceeded to hear the merits of the complaint

Property Description:

Subject site is located in close proximity to Deerfoot Meadows and Heritage Towne Centre.

Issues:

[1] The Complainant raised the following matter in Section 4 of the Assessment Complaint form: Assessment amount.

Complainant's Requested Value: \$1,500,000

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

[2] The Complainant had not filed a disclosure. The grounds for appeal as attached to the Assessment Review Board Complaint as filed on March 5, 2012 were read into the record of the hearing.

[3] As the Complainant did not file evidence, it is the City's position that the complaint hearing is confined to what was listed on the complaint form in accordance with Section 9 (2) of *Matters Relating To Assessment Complaints Regulation AR 310/2009*.

Board's Decision:

[4] Upon reviewing information provided by the parties, the Board found that the Complainant failed to demonstrate that the assessment was in excess of market value.

The Board confirms the assessment at \$2,970,000.

Reasons: No evidence was submitted by the Complainant to substantiate the claim of that the assessment of the subject property is not fair and inequitable considering the assessed value of

comparable properties. Only evidence the Board had to consider was the information provided on the Complaint form which was inadequate for the Board to consider a reduction in assessment.

DATED AT THE CITY OF CALGARY THIS 12th DAY OF Sept 2012.



F.W. Wesseling
Presiding Officer

APPENDIX "A"

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

NO.	ITEM
1. R1 Assessment Brief	Respondent Disclosure

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 MGB Administrative Use Only

Decision No.		Roll No.		
<u>Subject</u>	<u>Type</u>	<u>Issue</u>	<u>Detail</u>	<u>Issue</u>
CARB	Non Residential	Equity	Non Disclosure of evidence	No representation