

**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:

1299524 ALBERTA LTD., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***Board Chair P. COLGATE
Board Member R. DESCHAIINE
Board Member S. ROURKE***

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: 201074853

LOCATION ADDRESS: 107 1829 54 STREET SE

HEARING NUMBER: 62447

ASSESSMENT: \$322,000

This complaint was heard on 28th day of July, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 2.

Appeared on behalf of the Complainant:

- *No one appeared – Representing 1299524*

Appeared on behalf of the Respondent:

- *Cliff Yee – Representing the City of Calgary*

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

The board derives its authority to make this decision under Part 11 of the Municipal Government Act. The parties present had no objections to the panel representing the Board as constituted to hear the matter.

A preliminary issue was raised with respect to the disclosure document from the Complainant. The Board's file contained no disclosure document, whereas the Respondent had received a document emailed by the Complainant, within the disclosure period, on June 15, 2011. After reviewing the document, the Board was prepared to accept the document as disclosure and have entered the document as C1 – Complainant's Disclosure

Property Description:

The subject is identified in documents as an industrial condominium.

Issue: 'The value of the property is in excess of the market value'

Complainant's Requested Value: No request on either the initial complaint form or the document accepted by the Board as the Complainant's disclosure

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

Complainant's Evidence:

In the absence of a representative for the complainant the documents filed were reviewed by the Board.

The Assessment Review Board Complaint document stated – 'The value of the property is in excess of the market value.'

The disclosure document spoke to the cost of business, the lack of business and poor business decision in the purchase of the property.

Respondent's Evidence:

In the opinion of the Respondent there was insufficient evidence to prepare an assessment response.

The Respondent requested the assessment be confirmed.

Findings of the Board

Complainant's Submission:

The Complainant's complaint form provided no evidence for the Board to review.

The disclosure document, while providing a view of the operation of the business and the problem it faces, does not provide the Board with any market evidence or equity comparables for review.

Board's Decision:

The board has determined there is insufficient evidence provided by the Complainant to alter the assessment.

The assessment is confirmed at \$322,000.

DATED AT THE CITY OF CALGARY THIS 5 DAY OF August 2011.



**Philip Colgate
Presiding Officer**

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

NO.	ITEM
1. C1	Complainant Disclosure
2. R1	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.*