

**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:**

***Opal Investment Corporation (as represented by Colliers International), COMPLAINANT***

**and**

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

**before:**

***W. Kipp, PRESIDING OFFICER***

***I. Fraser, MEMBER***

***J. O'Hearn, 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:

<b>ROLL NUMBER:</b>	<b>067 107 409</b>
<b>LOCATION ADDRESS:</b>	<b>1111 – 11 Avenue SW, Calgary AB</b>
<b>HEARING NUMBER:</b>	<b>63870</b>
<b>ASSESSMENT:</b>	<b>\$8,300,000</b>

This complaint was heard on the 11<sup>th</sup> day of August, 2011 at the office of the Assessment Review Board located at Floor No. 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- *Scott Meiklejohn (See below)*

Appeared on behalf of the Respondent:

- *Lawrence Wong*

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

At the outset of the hearing, Mr. Meiklejohn, on behalf of Colliers International, informed the Board that he was unable to participate in the hearing.

On March 4, 2011, Opal Investment Corporation ("Opal"), the assessed person/taxpayer named on the 2011 Property Assessment Notice, entered into an agency agreement with Colliers International ("Colliers") wherein Colliers was authorized, as agent, to act for Opal during the assessment complaint process and/or at a hearing before an assessment review board.

On March 4, 2011, Colliers, on behalf of Opal, filed a complaint with the Calgary Assessment Review Board.

Subsequent to the signing of the Assessment Complaints Agent Authorization and the filing of the complaint by Colliers, Opal and/or its parent company went into receivership. Colliers has not, to this day, entered into any agency agreement with the receiver. No disclosure filing has been made by Colliers. Due to the lack of an agency arrangement with the receiver, Colliers is not in a position to continue as a participant in this hearing. Neither is Colliers able to withdraw the Complaint because there is no owner authorization to do so.

Having regard to the above disclosure by Colliers, the Board decision is to confirm the assessment and close the hearing.

**Property Description:**

A highrise office building in the Beltline area of Calgary

**Board's Decision:**

The 2011 assessment is confirmed at \$8,300,000

DATED AT THE CITY OF CALGARY THIS 18 DAY OF August 2011.

  
\_\_\_\_\_  
W. Kipp  
Presiding Officer

**APPENDIX "A"**

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

---

Neither Colliers nor the Respondent City of Calgary had disclosed evidence for consideration by the Board.

*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.*