

**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:

***IRVING HOLDINGS LIMITED, COMPLAINANT
(Represented by Assessment Advisory Group)***

and

The City Of Calgary, RESPONDENT

before:

***Board Chair P. COLGATE
Board Member M. PETERS
Board Member A. ZINDLER***

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: 112108659

LOCATION ADDRESS: 7005 FAIRMOUNT DRIVE SE

HEARING NUMBER: 63402

ASSESSMENT: \$1,920,000

This complaint was heard on 12th day of August, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- *Troy Howell – Assessment Advisory Group - Representing Irving Holdings Limited*

Appeared on behalf of the Respondent:

- *George Bell – 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 had no objections to the panel representing the Board as constituted to hear the matter.

As a preliminary matter the Complainant, after his review of the evidence, requested the Board confirm the assessment.

Property Description:

The subject property is a 3.673 Acre vacant parcel located in the Fairview Industrial Park.

Issue:

The assessed value is not reflective of the property's market value in comparison to equity properties.

The assessment is incorrect, as assessment does not reflect a -25% adjustment as applied to parcels adjacent to railroads.

Complainant's Requested Value: \$1,480,000.

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

Complainant's Evidence:

The Complaint made no presentation of evidence as a result of his request the Board confirm the assessment.

The Complainant's written submission, received by the Board, is entered a part of the official record of the hearing.

Respondent's Evidence:

The Respondent had no objection to the request by the Complainant for the Board to confirm the assessment. The Respondent made no presentation of evidence.

The Respondent's written submission, received by the Board, is entered a part of the official record of the hearing.

Findings of the Board

Based upon the request of the Complainant, and there being no objection from the Respondent, the Board accepts the request to confirm the assessment.

Board's Decision:

The Board confirms the assessment at **\$1,920,000.**

DATED AT THE CITY OF CALGARY THIS 12th DAY OF SEPTEMBER 2011.



Philip Colgate
Presiding Officer

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

NO.	ITEM
1. C1	Complainant Disclosure
2. C2	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.*