

**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:

***JICE INVESTMENTS LTD. (as represented by Assessment Advisory Group),
COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***Earl K Williams, PRESIDING OFFICER
K Coolidge, MEMBER
R Deschaine, 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:

ROLL NUMBER: 068107002

LOCATION ADDRESS: 227 8 Ave SW

HEARING NUMBER: 63345

ASSESSMENT: \$1,360,000

This complaint was heard on 18 day of August, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- T Howell

Appeared on behalf of the Respondent:

- H Neuman and A Czechowskyj

Property Description:


The subject property at 227 8 Ave SW is a 7,573 square foot retail use building with a Subproperty Use CS2250 Retail/Marginal in the Downtown Commercial Core. The subject property was constructed in 1912 on a 0.07 acre site.

Board's Decision:

The Complainant advised that based on a further review of the evidence the assessment is fair and equitable.

The Board confirmed the assessment of \$1,360,000.

DATED AT THE CITY OF CALGARY THIS ^{18th} DAY OF August 2011.


Earl K Williams
Presiding Officer

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

NO.	ITEM
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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.*