

**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:

*Ilahy Inc., COMPLAINANT*

and

*The City Of Calgary, RESPONDENT*

before:

*I. Weleschuk, PRESIDING OFFICER*

*J. Rankin, MEMBER*

*J. Joseph, 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>200507085</b>
<b>LOCATION ADDRESS:</b>	<b>301, 221 – 10 Ave S.E.</b>
<b>HEARING NUMBER:</b>	<b>61415</b>
<b>ASSESSMENT:</b>	<b>\$1,340,000</b>

This complaint was heard on 25<sup>th</sup> day of August, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- No one appeared on behalf of the Complainant

Appeared on behalf of the Respondent:

- *Ray Natyshen*

**Procedural or Jurisdictional Matters:**

The Board derives its authority to make this decision under Part 11 of the Municipal Government Act. No jurisdictional or procedural matters were raised at the onset of the hearing, and the Board proceeded to hear the merits of the complaint, as outlined below.

Section 28(1) of Matters Related to Assessment Complaints Regulation states that the parties to a hearing before the Municipal Government Board need not attend in person. The Board understands that the Complainant was provided with appropriate notice of the hearing. The hearing continued in the Complainant's absence.

**Property Description:**

The subject property is located at 301, 221 – 10<sup>th</sup> Avenue S.E., in the Victoria Park community. The property is apparently a multi-tenant office condominium property. The subject is one titled unit in the project.

**Issue:**

1. What is the appropriate market value of the subject property for assessment purposes?

**Complainant's Requested Value:**

\$1,100,000 (as indicated on Complaint Form)

**Board's Decision in Respect of Each Matter or Issue:****1. What is the appropriate market value of the subject for assessment purposes?**

The only evidence submitted by the Complainant was on the Property Assessment Complaint form. The reasons on this form indicated that the assessed value was "too high" and that "newer projects on the market were being sold at 30% below our assessed value." No other material was filed to support this appeal.

The Respondent provided a brief presentation indicating that as nothing was filed to support the basis of the appeal, that it was their position that the assessment be confirmed due to non-filing of disclosure documentary evidence. The Respondent had nothing to respond to relative to this complaint.

**Board's Decision:**


The Board is charged with reviewing the assessment using the evidence that has been presented. The Complainant provided no evidence to support its statement that the assessment was too high. In fact, the Complainant did not even adequately explain the basis of the complaint.

After due consideration, the Board finds that it does not have sufficient evidence from the Complainant to indicate that the assessed value is incorrect. In light of the lack of evidence, the Board has no basis on which to vary the assessed value therefore it is confirmed.

**Board's Decision:**

The Board confirms the assessed value of \$1,340,000.

DATED AT THE CITY OF CALGARY THIS 30 DAY OF August 2011.



**Ivan Weleschuk**  
Presiding Officer

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

<b>NO.</b>	<b>ITEM</b>
1. 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.*