

**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:**

***Tai Huu Nguyen, 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>034051409</b>
<b>LOCATION ADDRESS:</b>	<b>3507 Centre Street N.W.</b>
<b>HEARING NUMBER:</b>	<b>62186</b>
<b>ASSESSMENT:</b>	<b>\$383,500</b>

This complaint was heard on 23<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:

- *Tai Huu Ngeyen*

Appeared on behalf of the Respondent:

- *Blair Brocklebank*

**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.

The Respondent noted that the Complainant did not provide any disclosure. The only document provided by the Complainant was a cover sheet identifying the property, a copy of page 3 of CARB 2023/2010-P Decision, a copy of the 2011 Property Assessment Notice and a copy of the 2011 Property Tax Bill. The Respondent did not have an issue with entering this as the Complainant's exhibit.

**Property Description:**

The subject property is located at 3507 Centre Street N.W. It is a sixty year old house with the upper level (940 ft<sup>2</sup>) leased for commercial use. The lease apparently does not expire until 2015. The lower level continues in a residential use (550 ft<sup>2</sup>). The property is assessed as 60% commercial and 40% residential. The house fronts onto Centre Street.

The property is assessed as a house conversion by the City.

**Issue:**

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

**Complainant's Requested Value:**                      \$320,000

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

The Complainant stated that the property assessment increased from \$325,000 in 2010 to \$385,000 in 2011. The market has not shown such an increase, and has been flat over this time. Therefore, if the assessment is based on market value, there should be no increase. The Complainant also stated that the assessed rate for 2010 was decreased by the Board (Decision CARB 2023/2010-P) based on sales evidence that the Complainant presented at that hearing. The Complainant did not provide any sales evidence at this hearing.

The Respondent did not provide any evidence, as the Complainant did not provide any evidence in the document submitted. It was the Respondent's position that without any evidence disclosed, the Respondent was unable to meaningfully reply.

**Board's Decision:**

The Board is charged with reviewing the assessment using the evidence that has been presented. The Complainant provided very little evidence to support his position that the assessment was incorrect. The Complainant provided some general comments to support his contention that the assessment should not have increased from 2010, but did not present any sales that would indicate the market value of the subject property as of the July 1, 2010 valuation date for the 2011 assessment. Presenting or referencing a Board Decision from 2010 is not sufficient evidence at a new hearing considering the assessment in a subsequent year. The Board has no evidence upon which to alter the assessment and therefore confirms the assessment.

**Board's Decision:**

The Board confirms the assessed value of \$383,500.

DATED AT THE CITY OF CALGARY THIS 22 DAY OF SEPTEMBER 2011.



**Ivan Weleschuk**  
Presiding Officer

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

<b>NO.</b>	<b>ITEM</b>
1. C1	Complainant Submission
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.*