

**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:

***334154 Alberta Ltd. (as represented by Colliers International Realty Advisors Inc.),
COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***I. Weleschuk, PRESIDING OFFICER
R. Deschaine, MEMBER
P. McKenna, 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 2012 Assessment Roll as follows:

ROLL NUMBER:	082118001
LOCATION ADDRESS:	3515 17 Avenue S.W.
HEARING NUMBER:	66051
ASSESSMENT:	\$2,540,000

- [1] This complaint was heard on 3rd day of October, 2012 at the office of the Assessment Review Board located at Floor Number Three, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- T. Howell

Appeared on behalf of the Respondent:

- H. Yau

Procedural or Jurisdictional Matters:

- [2] There were no procedural or jurisdictional issues raised by either party. Both parties agreed that the Board as constituted to hear this matter was acceptable. The merit hearing proceeded.

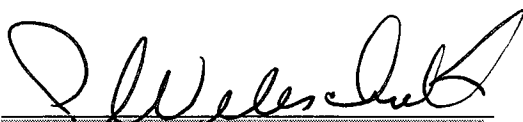
Merit Issues:

- [3] After the file was opened and the parties registered, the Complainant requested that the 2012 Assessment of \$2,540,000 be confirmed. The Complainant disclosed evidence in accordance with Section 21 of Matters Related to Assessment Complaints Regulation (MRAC), and the City responded with the disclosure of their evidence package. Upon further review and scrutiny of the evidence disclosed, the Complainant concluded that the 2012 Assessment of \$2,540,000 is fair and equitable and that there was no need to proceed with the hearing. The Respondent agreed that confirmation of the 2012 Assessment of \$2,540,000 was acceptable, and that the hearing need not proceed.

Board's Decision:

- [4] The Board notes that an opportunity was provided to take a recess to allow the Complainant sufficient time to review the evidence disclosed before the Board accepted the request to confirm the 2012 Assessment, but the Complainant declined the offer. No evidence was presented by either party. As requested by the Complainant, and agreed to by the Respondent, the Board confirms the 2012 Assessment of \$2,540,000.

DATED AT THE CITY OF CALGARY THIS 17 DAY OF October 2012.



Ivan Weleschuk
Presiding Officer

APPENDIX "A"

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

NO.	ITEM
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No documents were entered as evidence.

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.*