

**CALGARY  
COMPOSITE 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:**

***Qualex – Landmark Advance Inc., COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***J. Fleming, PRESIDING OFFICER  
D. Morice, MEMBER  
S. Rourke, 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:** 067134502  
**LOCATION ADDRESS:** 626 14 Ave. SW  
**HEARING NUMBER:** 60847  
**ASSESSMENT:** \$5,330,000

This complaint was heard on 5 day of October, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- *No Appearances*

Appeared on behalf of the Respondent:

- *J. Toogood*

**Board's Decision in Respect of Procedural or Jurisdictional Matters:**

At the appointed time, there was no Complainant in the hearing room nor had any message been received that he/she would be delayed. In addition, no disclosure had been received from the Complainant beyond the initial Complaint Form. The Complaint form showed a sale of the property July 9<sup>th</sup> 2010 (9 days post facto) however the CARB was informed by the Assessor that this was a court ordered sale (i.e.: under duress), and the CARB is "generally" reluctant to accept these court ordered sales as a valid example of market value without more evidence, because market value is defined as an open market sale between a willing buyer and a willing seller (Municipal Government Act RSA 2000 Chapter M-26 Sec 1(n)), and the subject sale is not an open market sale nor is it a willing seller. In addition, the assessment is to reflect condition of the property as of December 31<sup>st</sup> 2010, and with no Complainant in attendance, the CARB was unable to obtain evidence about the condition. This is particularly important in the case of a court ordered sale where the property is usually not in good condition and so the purchasers generally embark on a renovation process to enhance the value. Accordingly, in the absence of any evidence to further explain the sale, and the condition, and at the request of the Respondent, the assessment was confirmed.


**Complainant's Requested Value:**

\$4,500,000

**Board's Decision:**

The complaint is denied, and the assessment is confirmed at \$5,330,000.

DATED AT THE CITY OF CALGARY THIS 31 DAY OF OCTOBER 2011.

  
James Fleming  
Presiding Officer

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

<b>NO.</b>	<b>ITEM</b>
1. C1	Complaint Form
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.*