

**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:**

***Sharon Fan Investments LTD., COMPLAINANT***

**and**

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

**before:**

***T. Golden, PRESIDING OFFICER***

***J Kerrison, MEMBER***

***J Massey, 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: 035170158**

**LOCATION ADDRESS: 4400 14 St NW**

**HEARING NUMBER: 62586**

**ASSESSMENT: \$2,320,000.00**

This complaint was heard on 13 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 one appeared on behalf of the Complainant*

Appeared on behalf of the Respondent:

- *S. Poon*

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

The Board delayed the commencement of the hearing an additional 20 minutes to allow the Complainant to appear. The hearing then proceeded. It was noted that no disclosures were made by the Complainant.

**Property Description:**

The property contains both residential and non residential uses however little information was provided to the Board

**Issues:**

- 1) Should the assessment on the subject lands be adjusted

**Complainant's Requested Value:** \$2,180,000.00 (2010 level)

**Board's Decision in Respect of Each Matter or Issue:**

- 1) The assessment on the subject lands should not be adjusted.

The Complainant did not appear to present evidence in support of the complaint. The letter that began the complain process indicated the year over year increase in assessment to be excessive. No supporting evidence was available to the Board and it is the Complainants responsibility to prove the assessment is in error. The Board found no reason to disturb the assessment.

**Board's Decision:**

The assessment is confirmed at \$2,320,000.00

DATED AT THE CITY OF CALGARY THIS 25 DAY OF November 2011.



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.*

Appeal Type	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Residential/nonresidential	?	?	?(person never attended)