

**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:

Baldev S. Dhah, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

I. Weleschuk, PRESIDING OFFICER

E. Reuther, MEMBER

A. Wong, 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:	068121003
LOCATION ADDRESS:	630 – 12 Avenue S.E.
HEARING NUMBER:	63019
ASSESSMENT:	\$720,000

This complaint was heard on 12th day of October, 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:

- Did not appear

Appeared on behalf of the Respondent:

- *Scott Powell*

Procedural or Jurisdictional Matters:

The Board derives its authority to make this decision under Part 11 of the Municipal Government Act. The parties did not have any objections to the panel representing the Board and constituted to hear the matter. 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 630 – 12 Avenue S.E. and is apparently a vacant property. No information on the size of the property, zoning or any other characteristics of the property were presented.

Issues:

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

Complainant's Requested Value: \$450,000 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 Complainant did not appear at the hearing nor exchange any documentary evidence to support the Assessment Review Board Complaint form. On that form, the Complainant requested an assessed value of \$450,000. The reason provided was:

"next door two lots are for sale (at about) 900K for almost a year now. Not selling. So based on that one lot price should not be more than (about) 450K."

The Respondent did not provide any evidence to support their assessed value of \$720,000, stating that the Complainant had not shown that the assessed value was incorrect. Further, there was no evidence presented to respond to.

Board's Decision:

The Board is charged with reviewing the assessment using the evidence that has been presented. The Complainant essentially provided no evidence (and the onus is on them to do so) to allow the Board to review the assessed value. For this reason, the Board confirms the assessed value of \$720,000.

Board's Decision:

The Board confirms the assessed value of \$720,000.

DATED AT THE CITY OF CALGARY THIS 28 DAY OF October 2011.



Ivan Weleschuk
Presiding Officer

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

NO.	ITEM
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1. R1	Respondent Disclosure
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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.*