

**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:

The Harbours Residents Association., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***M. Vercillo, PRESIDING OFFICER
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: 152206306

LOCATION ADDRESS: 107 MCKENZIE LAKE VW SE

HEARING NUMBER: 60990

ASSESSMENT: \$77,000

This complaint was heard on the 1st day of November, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- *None*

Appeared on behalf of the Respondent:

- *A. Mohtadi*

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

The Calgary Composite Assessment Review Board (CARB) derives its authority to make this decision under Part 11 of the Act. No specific jurisdictional or procedural issues were raised during the course of the hearing, and the CARB proceeded to hear the merits of the complaint, as outlined below.

Property Description and Background:

The subject property is common area property for the Harbours Residents Association and is part of a residential development known as "McKenzie Lake" located in the SE quadrant Calgary. There is no other information on the property.

Issues:

The Complainant raised the following matter or issue on the complaint form:

- 1) The subject property has not had any modifications or enhancements for several years and therefore should be assessed at the same value it has had for the past three years.

Complainant's Requested Value:

\$10,300

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

ISSUE 1: **The subject property has not had any modifications or enhancements for several years and therefore should be assessed at the same value it has had for the past three years.**

The Complainant provided the following evidence on the complaint form with respect to this issue:

- The market value assessment has historically been between \$10,000 and \$11,000. The 2011 assessment represents a 700% increase for the prior three years assessments. Since there have been no modifications or enhancements to the subject property, the 2011 assessment should be restored to its historical range value.

The Respondent provided a 39 page document entitled "Assessment Brief" that was entered as "Exhibit R1" during the hearing. The Respondent along with Exhibit R1 provided the following evidence with respect to this issue:

- The Complainant failed to properly disclose evidence to support their request. The due date for filing evidence by the Complainant was September 19, 2011 and none was received. In accordance with the provisions of *Matters Relating to Assessment Complaint regulation (MRAC, a copy of which was provided)*, Section 8 requires that the Complainant must file their evidence at least 42 days prior to the hearing. Further, *MRAC Section 9 (2)*, requires that a CARB must not hear any evidence that has not been disclosed in accordance with Section 8.
- The Respondent's position is that without any evidence from the Complainant beyond that identified on the Complaint form, the assessment is correct, fair and equitable and should be confirmed.

The CARB finds the following with respect to this issue:

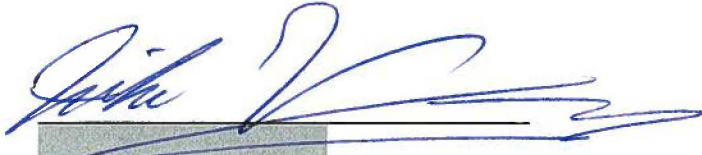
- That the Complainant failed to disclose evidence in support of their requested value. The request to have the subject valued the same as the prior year must be supported by evidence to suggest that value is a reasonable representation of its fair market value and/or is equitable with the assessment values of similar properties.

Board's Decision:

The complaint is denied and the assessment is confirmed at \$77,000.

The Complainant failed to disclose any evidence as to why the assessment is incorrect or why their requested assessment value would be more reflective of the subject's fair market value. The onus of proving that an assessment is incorrect lies with the Complainant. Without any evidence to the contrary, the CARB finds that the assessment of the subject property is correct, fair and equitable.

DATED AT THE CITY OF CALGARY THIS 8 DAY OF November 2011.


Presiding Officer

APPENDIX "A"

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

NO.	ITEM
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.*