



## **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:**

***J. X. Zhang, X. X. Zhang, COMPLAINANT***

**and**

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

**before:**

***R. Fegan, PRESIDING OFFICER***

***B. Bickford, BOARD MEMBER***

***E. Bruton, BOARD 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 2013 Assessment Roll as follows:

<b>ROLL NUMBER:</b>	<b>068018407</b>
<b>LOCATION ADDRESS:</b>	<b>115 2 AV SE</b>
<b>FILE NUMBER:</b>	<b>71462</b>
<b>ASSESSMENT:</b>	<b>\$2,040,000</b>

This complaint was heard on the 1<sup>st</sup> day of August, 2013 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- J. X. Zhang
- X. X. Zhang

Appeared on behalf of the Respondent:

- R. Natyshen

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

[1] The Board found that the Complainant's evidence had not been exchanged in accordance with the Regulations.

**Property Description:**

[2] The subject property is a leasehold interest held by the assessed person. It is a three storey premises located in the district known as Chinatown.

**Issues:**

[3] The issue was that the assessed value was too high. The assessment did not reflect the difference between space that was below grade (basement space) and first floor or second floor space.

**Requested Value: \$1,000,000.**

**Board's Decision: The complaint is denied and the assessment is confirmed.**

**Legislative Authority, Requirements and Considerations:**

[4] Matters Relating to Assessment Complaints Regulation, AR 310/2009, Section 9 (2) provides that *"A composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8."*

**Position of the Parties****Complainant's Position:**

[5] Although no evidence had been exchanged in accordance with the regulations, the Complainant did speak to the issues that were raised on the complaint form. The Complainant stated that the same rate had been applied to the basement space that was used to value the first and second floor space. He stated that portions of the basement space had been vacant for roughly ten years.

**Respondent's Position:**

[6] The Respondent failed to receive any evidence from the Complainant and for that reason the Respondent took the position that there was nothing to respond to and requested that the assessment be confirmed.

**Board's Reasons for Decision:**

[7] In the absence of any evidence from the Complainant, the Board confirmed the assessment.

**DATED AT THE CITY OF CALGARY THIS 14 DAY OF August 2013.**



**R. Fegan**

**Presiding Officer**

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

<b>NO.</b>	<b>ITEM</b>
1.	No evidence from the Complainant was received by the Board.
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.*

**CARB Identifier Codes**

<b>Decision No. CARB-71462-P</b>			<b>Roll No. 068018407</b>	
<b><u>Complaint Type</u></b>	<b><u>Property Type</u></b>	<b><u>Property Sub-Type</u></b>	<b><u>Issue</u></b>	<b><u>Sub-Issue</u></b>
CARB	Commercial	Condominium	Market Value	Rental Rate

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