

**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:

***Autovision Investments Ltd., COMPLAINANT***

and

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

before:

***H. Kim, PRESIDING OFFICER  
J. Kerrison, BOARD MEMBER  
P. Pask, 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 NUMBERS:</b>	<b>048038806</b>	<b>024000200</b>	<b>024000408</b>
<b>LOCATION ADDRESS:</b>	<b>1808 16 Ave NE</b>	<b>5312 6 St NE</b>	<b>4914 6 St NE</b>
<b>FILE NUMBER:</b>	<b>71528</b>	<b>71529</b>	<b>71530</b>
<b>ASSESSMENT:</b>	<b>\$2,870,000</b>	<b>\$1,520,000</b>	<b>\$3,770,000</b>

This complaint was heard on the 17<sup>th</sup> day of June, 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:

- *No appearances for Complainant*

Appeared on behalf of the Respondent:

- *Michelle Hartmann*

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

[1] The Complainant did not file evidence by the disclosure due date of May 6, 2013. The Respondent's disclosure contained a copy of Alberta Regulation 310/2009 Matters Relating to Assessment Complaints Regulation and requested that the assessment be confirmed as no evidence has been received or can be presented at the hearing to support the requested change.

[2] The Complainant did not appear at the hearing, so it was not necessary to consider argument with respect to considering evidence not disclosed in accordance with the legislation or to make a determination with respect to the jurisdictional matter.

**Property Description:**

[3] The subjects are industrial properties located in the Northeast quadrant of the City, each assessed as land and improvement. The three roll numbers were considered together at the request of the Complainant.

**Issues:**

[4] The Reasons for Complaint in the Assessment Review Board Complaint form were identical for all three roll numbers, and stated:

No discussion was held, I requested additional information online and did not receive anything. There are comparable properties that have decreased in value for the 2013 assessments. I wanted to clarify land and building equity issues. I believed that the assessment used a cost approach analysis for the building portion.

**Complainant's Requested Values:**

<b>ROLL NUMBERS:</b>	<b>048038806</b>	<b>024000200</b>	<b>024000408</b>
<b>REQUESTED ASSESSMENT:</b>	<b>\$2,370,000</b>	<b>\$1,250,000</b>	<b>\$3,400,000</b>

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

[5] No evidence was entered with respect to the issues noted in the Complaint Form to

support a change in the assessment. Accordingly, the Board determined that no change is required.

**Board's Decision:**

[6] The assessment is confirmed at

<b>ROLL NUMBERS:</b>	<b>048038806</b>	<b>024000200</b>	<b>024000408</b>
<b>ASSESSMENT:</b>	<b>\$2,870,000</b>	<b>\$1,520,000</b>	<b>\$3,770,000</b>

DATED AT THE CITY OF CALGARY THIS 25 DAY OF June 2013.

  
H. Kim  
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.*