



## **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:

**JAMES YEE**

**Complainant**

and

**THE CITY OF CALGARY**

**Respondent**

before:

**T. Shandro, PRESIDING OFFICER  
J. Kerrison, BOARD MEMBER  
D. Morice, 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>057590002</b>
<b>LOCATION ADDRESS:</b>	<b>10, 1015 Centre Street NW, Calgary, Alberta</b>
<b>FILE NUMBER:</b>	<b>73669</b>
<b>ASSESSMENT:</b>	<b>\$428,000</b>

This complaint was heard on September 3, 2013, at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- No one appeared on behalf of the Complainant

Appeared on behalf of the Respondent:

- F. Taciune, Assessor, The City of Calgary
- B. Galle, Assessor, The City of Calgary

### **Procedural or Jurisdictional Matters**

[1] There was an issue regarding the late receipt of the evidence package of the Respondent.

[2] The Complainant's documentary evidence and argument was submitted with the Assessment Review Board Complaint (the "Complaint Form"). There was no further evidence submitted.

[3] The Respondent's deadline for submitting its disclosure to the Board was Monday, August 19, 2013, and it was received Friday, August 23, 2013. Pursuant to s. 9(2) of the *Matters Relating to Assessment Complaints Regulation*, Alta. Reg. 310/2009 ("MRAC"), the Board is prescribed to not hear evidence which has not been disclosed in accordance with s. 8 of MRAC, which required the Respondent to provide its disclosure by August 19, 2013.

[4] The evidence of the Respondent was therefore not heard.

### **Property Description**

[5] Without the evidence of the Respondent and without the attendance of the Complainant, very little is known about the subject property. It appears to be an owner-occupied condominium.

### **Issues**

[6] From the Complaint Form, the Board has characterized the issue as:

- 1) Is the assessed value fair and equitable?

### **Complainant's Requested Value**

[7] In the Complaint, the Complainant Form, the Complainant indicated there was communication between the parties on February 28, 2013, in which the Respondent suggested a value of \$355,500 to the Complainant. In the Complaint Form the Complainant requested instead a value of \$287,500.

**Board's Decision**

[8] The Board amends the assessment of the subject property to \$355,500.

**Complainant's Position**

[9] The Complainant's position, as per the Complaint Form, is that a 15% increase from the 2012 assessment to \$287,500 would be more reasonable.

[10] There was further documentary evidence provided by the Complainant which appeared to be equity comparables, but without the attendance of the Complainant, it was unclear what this information was intended to provide the Board.

**Respondent's Position**

[11] The Respondent advised at the hearing that it was recommending an amended assessed value to \$355,500, which the Board assumes is as a result of the communication between the parties on February 28, 2013.

[12] As above, the Respondent's evidence was not heard at the hearing. The Respondent was provided the opportunity to speak further to the limited information which was before the Board but declined.

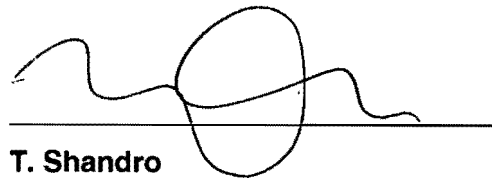
**Board's Reasons for Decision**

[13] The Board accepted the recommendation from the Respondent that the assessed value be amended to \$355,500.

[14] From the limited information before the Board, there was insufficient evidence to believe this assessed value was either unfair or inequitable.

[15] For these reasons, the Board therefore amends the assessment of the subject property to \$355,500.

DATED AT THE CITY OF CALGARY THIS 20<sup>th</sup> DAY OF September 2013.

A handwritten signature in black ink, appearing to read 'T. Shandro', is written over a horizontal line.

T. Shandro

Presiding Officer

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

<b>NO.</b>	<b>ITEM</b>
1. C1	Complainant 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.*

**For Administrative Purposes Only**

Property Type	Property Sub-Type	Issue	Sub-Issue
Office	High Rise (Unit Ownership)	Unknown	Unknown