

**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(4).

between:

Douglas v. Farrell, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R. Irwin, PRESIDING OFFICER

D. Steele, MEMBER

E. Reuther, MEMBER

This is a complaint to the Calgary Assessment Review Board in respect of Property assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

ROLL NUMBER: 201127578

LOCATION ADDRESS: 3 9510 114 AVE SE

HEARING NUMBER: 56482

ASSESSMENT: \$ 538,000

This complaint was heard on the 2nd day of July, 2010 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:

- *Not in attendance*

Appeared on behalf of the Respondent:

- *J. Lepine* *Assessor, City of Calgary*

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

No preliminary issues. The merit hearing proceeded.

Property Description:

The subject is a 3,234 square ft warehouse condo built in 1998.

Issues:

The assessment is too high.

Complainant's Requested Value:

\$ 425,000

Board Findings:

The Assessment Review Board Complaint Form dated 02/19/10 indicated the reason for complaint was on an attached letter.

- There was no attached letter.
- There was no complainant disclosure filed.
- There was no appearance by the Complainant.

There was no evidence presented to support the contention that the assessment was too high.

Board's Decision:

The complaint is dismissed and the assessment is confirmed at \$538,000.

DATED AT THE CITY OF CALGARY THIS 15th DAY OF JULY 2010.


R. Irwin

Presiding Officer

RI/mc

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.*