

**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-26.1, Section 460(4).

**between:**

***804485 Albert Inc.***

**and**

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

**before:**

***R. Reimer, PRESIDING OFFICER***

***K. Kelly, MEMBER***

***R. Glenn, 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: 112128202**

**LOCATION ADDRESS: 7204 Fairmount Dr SE**

**HEARING NUMBER: 56165**

**ASSESSMENT: \$840,000**

This complaint was heard on the 14th day of July, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- *Greg Crackel, President*

Appeared on behalf of the Respondent:

- *Kelly Gardiner, Assessor*

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

The Respondent raised the issue of evidence disclosure, stating that the Complainant had not submitted evidence prior to the deadline of June 1, 2010, pursuant to section 8(2)(a) of Matters Relating to Assessment Complaints Regulation (MRAC). The Complainant stated that he had submitted all of the evidence which he intended to rely on at the same time as he had filed the Assessment Board Complaint Form, on February 25, 2010.

The Assessment Review Board (ARB) discussed the matter and decided to proceed with the hearing. The Complainant was cautioned that the only evidence which was admissible was the evidence submitted along with the complaint form.

The ARB also noted that the Respondent had not submitted evidence in accordance with section 8(2)(b) and, therefore, would be restricted to questioning the Complainant on the Complainant's evidence, and making a closing summary.

**Property Description:**

The subject property is an L-shaped strip mall of 4400 sq. ft. with six bays containing six small business tenants. The estimated age of the building is 50 – 60 years.

**Issues:**

The sole issue identified on the Assessment Review Board Complaint Form is the amount of the assessment.

**Complainant's Requested Value:**

\$600,000

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

The Complainant stated that he believed that the assessment of the subject property was too high. He provided Block Watch statistics from City of Calgary Police Service which showed the number of instances of break and enter, vehicle theft and vandalism in the Fairview neighbourhood. The Complainant did not provide any market value comparisons nor any rental rate evidence to support his complaint.

**Board's Decision:**

In the absence of any evidence to the contrary, the ARB confirms the assessment at \$840,000.

DATED AT THE CITY OF CALGARY THIS 15 DAY OF July, 2010.

  
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R. Reimer  
Presiding Officer

*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.*