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:

Truman Development Corporation, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

S. Barry, PRESIDING OFFICER A. Blake, MEMBER B. Jerchel, 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:

067225706

LOCATION ADDRESS: 1221 Kensington Rd NW

HEARING NUMBER:

56983

ASSESSMENT:

\$ 3,620,000

This complaint was heard on 16th day of July, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 12.

Appeared on behalf of the Complainant:

No one appeared for the Complainant

Appeared on behalf of the Respondent:

P. Colgate

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

In the absence of the Complainant or representative of the Complainant, the Board determined that, in accordance with s.463 of the Municipal Government Act, notice had been provided to all the parties and that no request for postponement or adjournment had been received and opened the hearing.

Property Description:

There was no evidence before the Board respecting this property.

<u>issues:</u>

The only issue specified on the complaint form was that the assessment was too high.

Complainant's Requested Value: \$3,000,000

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

The Complainant did not attend nor submit any evidence for disclosure pursuant to s.8 of M.R.A.C. The Respondent filed an assessment brief in anticipation of Complainant disclosure documents. The Respondent's document was received after the disclosure deadline contemplated in M.R.A.C. There was no evidence submitted to warrant any adjustment to the assessment.

Board's Decision:

The assessment is confirmed at \$3,620,000

DATED AT THE CITY OF CALGARY THIS 22 DAY OF JULY 2010.

Susan Barry
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.