

**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:

Assessment Advisory Group, COMPLAINANT

And

The City Of Calgary, RESPONDENT

Before:

***Dean Sanduga, Presiding Officer
T. Usselman, Board Member
J. Pratt, Board 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:	LOCATION ADDRESS:	HEARING NUMBER:	ASSESSMENT:
200341394	25V 638-11 Av SW	58253	\$25,000
200341451	28V 638-11 Av SW	58253	25,000
200341568	39V 638-11 Av SW	58253	25,000
200341576	40V 638-11 Av SW	58253	25,000
200341584	41V 638-11 AV SW	58253	25,000
200341592	42V 638-11 Av SW	58253	25,000
200341618	44V 638-11 Av SW	58253	25,000
200341626	45V 638-11 Av SW	58253	25,000
200341634	46V 638-11 Av SW	58253	25,000
200341642	47V 638-11 Av SW	58253	25,000
200341659	48V 638-11 Av SW	58253	25,000
200341667	49V 638-11 Av SW	58253	25,000
200341675	26V 638-11 Av SW	58253	25,000
200341535	36V 638-11 AV SW	57917	25,000
200341550	38V 638-11 AV SW	58669	25,000
200341543	37V 638-11 AV SW	58928	25,000
200341493	32V 638-11 AV SW	58436	25,000

This complaint was heard on 29TH day of July, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom *.

Appeared on behalf of the Complainant:

- Troy Howell, Representing Assessment Advisory Group
- S. Cobb, Representing Assessment Advisory Group

Appeared on behalf of the Respondent:

- Darren McCord, Representing the City of Calgary

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

The question of bias was raised and all parties indicated that there was no bias

Both the Complainant and the Respondent indicated that there were no preliminary matters

Property Description:

The subject property are individually titled parking stalls located at 638-11 Ave. SW the subject was constructed

Issues:

- 1- Assessed value is incorrect

Complainant's Requested Value:

\$20,000

Findings

In view of the above considerations, the CARB finds as follows with respect to Issue 1:

The Complainant failed to provide sufficient evidence confirming that the subjects' assessment is Incorrect, including market data information (Pages 15 to 41) and the Calgary Parking Authority Cuts Parking Rates information, Page 13.

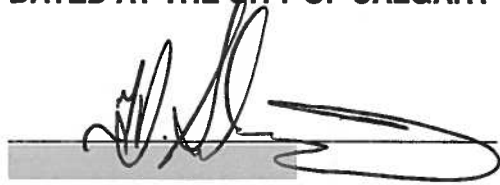
The onus is upon the Complainant to provide sufficient evidence to prove their case.

The Respondent provided a list of Beltline titled parking sales comparables page 165, also provided further evidence that the Affidavits of Transferee's confirming the value of a parking stall is \$25,000.

Board's Decision:

The decision of the Board is to confirm the 2010 assessment.

DATED AT THE CITY OF CALGARY THIS 11 DAY OF August 2010.



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.*