

**CITY OF CALGARY  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

In the matter of a complaint filed with the City of Calgary Assessment Review Board pursuant to Part 11 of the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta 2000 (the Act).

**BETWEEN:**

**Linnell Taylor Assessment Strategies, COMPLAINANT**

**and**

**The City Of Calgary, RESPONDENT**

**BEFORE:**

**J. Krysa, PRESIDING OFFICER  
I. Zacharopoulos, MEMBER  
M. Peters, MEMBER**

A hearing was convened on August 16, 2010 in Boardroom 4 at the office of the Assessment Review Board, located at 1212 - 31 Avenue NE, Calgary, Alberta in respect of the property assessment prepared by the assessor of the City of Calgary, and entered in the 2010 Assessment Roll as follows:

|                          |                            |
|--------------------------|----------------------------|
| <b>ROLL NUMBER:</b>      | <b>078002409</b>           |
| <b>LOCATION ADDRESS:</b> | <b>2005 Alyth Place SE</b> |
| <b>HEARING NUMBER:</b>   | <b>56004</b>               |
| <b>ASSESSMENT:</b>       | <b>\$1,880,000</b>         |

**PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT**

The subject property is a 61,787 sq.ft parcel of land improved with an 8,000 sq.ft. quonset warehouse, constructed in 1948 and surface gravel parking. The site coverage is 12.9%.

**PART B: PROCEDURAL or JURISDICTIONAL MATTERS**

The CARB derives its authority to make decisions under Part 11 of the Act.

At the conclusion of the Complainant's submission of evidence, the Respondent recommended that the assessment be revised to \$1,100,000.

The Complainant agreed to the Respondent's recommended assessment value.

**Decision - Preliminary matter**

The Board accepts the Respondent's recommendation.

**PART C: MATTERS / ISSUES**

As a result of the above noted procedural matter, the Board did not continue to hear the matters and particulars of the complaint as identified in sections 4 and 5 of the complaint form.

**PART D: FINAL DECISION**

The 2010 property assessment is revised from \$1,880,000 to \$1,100,000.

Dated at the City of Calgary in the Province of Alberta, this 15 day of September, 2010

A handwritten signature in blue ink, appearing to read "J. Krysa", is written over a horizontal line.

J. Krysa  
Presiding Officer

**APPENDIX "A"**

DOCUMENTS RECEIVED AND CONSIDERED BY THE ASSESSMENT REVIEW BOARD:

| <b>NO.</b> | <b>ITEM</b>  |
|------------|--|
| 1.         | Exhibit R1<br>Complainant's Brief                        |
| 2.         | Exhibit R2<br>(Complainant) ARB Decision ARB 0639/2010-P |
| 3.         | Exhibit R3<br>(Complainant) ARB Decision ARB 0894/2010-P |

**APPENDIX 'B'**

ORAL REPRESENTATIONS

| <b>PERSON APPEARING</b> | <b>CAPACITY</b>                   |
|-------------------------|-----------------------------------|
| 1. D. Sheridan          | Representative of the Complainant |
| 2. S. Powell            | Representative of the Respondent  |

*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.*