

**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:

Colliers International Realty Advisors, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R. Irwin, PRESIDING OFFICER

S. Rourke, MEMBER

P.Charuk, MEMBER

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

ROLL NUMBER:	067185900
LOCATION ADDRESS:	718 17 AVE SW
HEARING NUMBER:	57379
ASSESSMENT:	\$3,310,000

This complaint was heard on 24th day of September, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- There was no representative for the complainant (Colliers International) at the hearing at 9am. The Board delayed until 9:15, as there was no representative yet in attendance or communication received regarding a delay request the hearing proceeded.

Appeared on behalf of the Respondent:

- E. Borisenko (City of Calgary, Assessor)

PRELIMINARY ISSUES:

There were no issues brought forward and the merit hearing proceeded.

Property Description:

The subject property is a 8067 sq. ft. building built in 1962, located on a 15,401 square foot site. The property is located at 718 17 Ave SW and is assessed at land value only at \$215 per square foot.

Issues:

The issues on the complaint form that were indicated as applying to the complaint were:

1. the description of the property or business
2. the name or mailing address of an assessed person
3. an assessment amount
4. an assessment class
5. an assessment sub-class
6. the type of property
7. the type of improvement

Complainant's Requested Value:

The requested value on the complaint form was \$830,000. This was revised to \$1,430,000 in the disclosed evidence.

Board's Findings:

There was no representative for the Complainant at the hearing. The Board reviewed the written submissions from the Complainant that were exchanged (August 6 2010) and included in the file. The evidence included a current assessment "if vacant", a current assessment "if improved", a comparable sales summary, a time adjustment conclusion, time adjustment methodology, time adjustment analysis, building adjustment information and past Assessment Review Board decisions.

The Respondent's presented past ARB decisions and the written evidence.

The Respondent stated that they were requesting cost be applied due to the complainant's actions or lack thereof.

Board's Decision:

After careful consideration of all the evidence the Board agrees there was insufficient evidence to warrant a reduction in the assessment. The assessment is confirmed at \$3,310,000.

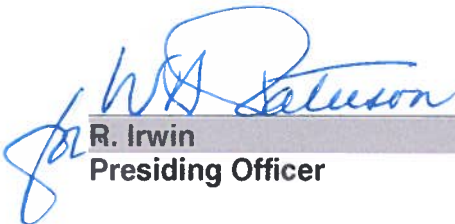
In the matter of the regarding application for costs, the Respondent requested costs be awarded to the Respondent.

As per "Matters Relating to Assessment Complaints" (MRAC) Section 52(1) Any party to a hearing before a composite assessment review board or the Municipal Government Board may make an application to the composite assessment review board or the Municipal Government Board, as the case may be, at any time, but no later than 30 days after the conclusion of the hearing, for an award of costs in an amount set out in Schedule 3 that are directly and primarily related to matters contained in the complaint and the preparation of the party's submission.

The Respondent did raise this issue at the hearing but did not explain the reason for this request.

The Board invites written submissions from both parties regarding this request and invites the Respondent to clarify whether the request relates to MRAC 52 (2) (a) whether there was an abuse of the complaint process or MRAC 52 (2) (b) whether the party applying for costs incurred additional or unnecessary expenses as a result of an abuse of the complaint process.

DATED AT THE CITY OF CALGARY THIS 9 DAY OF November 2010.



R. Irwin
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.*