

**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:

ANA Management LTD, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

F. Wesseling, PRESIDING OFFICER

I. Zacheropoulos, MEMBER

A. Wong, 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: 080134208

LOCATION ADDRESS: 921 17 Ave SW

HEARING NUMBER: 56981

ASSESSMENT: \$1,280,000.00

This complaint was heard on 8th day of November, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- *Complainant did not attend*

Appeared on behalf of the Respondent:

- *E. Borisenko*

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

No specific jurisdictional or procedural matters were raised during the course of the hearing, and the CARB proceeded to hear the merits of the complaint.

Property Description: Subject property is assessed as vacant and is to be redeveloped in the future.

Issues: The complainant raised the following matter in Section 4 of the Assessment Complaint form: Assessment amount

Complainant's Requested Value: \$ 733,500.00

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

Complainant's position: No complainant disclosure was filed. The only information available to the Board is the Assessment Review Board Complaint form dated March 5, 2010. The form, in section 5 "Reason for the Complaint", indicates that the complainant considers the property assessment too high and requests an adjustment. No additional information is available to the Board.

Respondent's position: The respondent provided a letter dated October 22, 2010 advising the Board that as no evidence had been received by the City, it advises that the assessment is correct, fair and equitable. The property is assessed at \$215.00 per square foot.

Board's Decision:

Upon reviewing evidence provided by the parties, the Board considers that the Complainant failed to demonstrate that the assessment was inequitable or overstated. The Board confirms the assessment at \$1,280,000.00.

Reasons: The Board finds that it has no evidence before it from the complainant in support of a change to the assessed value.

DATED AT THE CITY OF CALGARY THIS 17 DAY OF NOVEMBER 2010.



F. Wesseling
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.*