

**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), Revised Statutes of Alberta 2000 (the Act).

between:

HSIEH, King Cho, and, HSIEH, Julie Meei-Ju , COMPLAINANTS

and

The City Of Calgary, RESPONDENT

before:

***R. Glenn, PRESIDING OFFICER
D. Cochrane, MEMBER
E. Reuther, 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 2011 Assessment Roll as follows:

ROLL NUMBER:	0046032207
LOCATION ADDRESS:	261 24 Ave NE
HEARING NUMBER:	60915
ASSESSMENT:	\$571,500

This complaint was heard on the 20th day of June , 2011 at the offices of the Assessment Review Board which are located on Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant: Connie Hsieh, and Allison Hsieh, Agents

Appeared on behalf of the Respondent: Tina Neal and Garry Good, Assessors

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

The Complainant filed their disclosure package late, so the Board could not accept any documentation from the Complainant. The hearing went ahead based on verbal submissions.

Property Description:

A small suburban office building currently being used as a Beauty Salon, located in NE Calgary.

Issues:

Whether the assessment is excessive.

Complainant's Requested Value: \$ 379,500

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

The assessment was confirmed

Board's Decision:

There was no documentary disclosure from the Complainant. The Complainant therefore relied on verbal representations, the main thrust of which was: "The assessment is simply too high" In addition, the Complainant argued taxes, rather than assessment. There was no evidence of substance. The Complainant simply did not meet the required onus, therefore, the assessment was confirmed at \$571,500.

DATED AT THE CITY OF CALGARY THIS 7 DAY OF JULY, 2011.



Richard Glenn
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.*