

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

between:

Robert Leroy Beckett, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

K. D. Kelly, PRESIDING OFFICER

J. Rankin, MEMBER

A. Zindler, 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:	057018608
LOCATION ADDRESS:	923 Edmonton Trail NE
HEARING NUMBER:	60768
ASSESSMENT:	\$851,500

This complaint was heard on 20th day of June, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 12.

Appeared on behalf of the Complainant:

- *No one appeared*

Appeared on behalf of the Respondent:

- S. Powell, *Assessor, City of Calgary*
- S. Turner, *Assessor, City of Calgary*

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

The Board noted that no one appeared to represent the Complainant whose address is Chilliwack B.C.. Therefore, the Board reviewed the Complainant's complaint form which very briefly outlined the Complainant's position.

Property Description:

The Board received insufficient information to be able to describe the nature of the subject, other than to note on the 2011 Property Assessment Notice that it is a Non-Residential property at 923 Edmonton TR NE. In addition, the complaint form identifies the subject as Baines Auto Repair.

Issues:

The Board did not hear any issues, but noted in the complaint form that the owner was concerned with the year-over-year percentage increase in assessment for the past 2 years.

Complainant's Requested Value: \$733,200

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

The Board noted on the complaint form that the Complainant compared the 2010 assessment to the 2011 assessment and noted a 64% increase year-over-year.

He also suggested that "...the increase from 2009 (a \$240,500 increase, or 39%) is equally surprising."

The Complainant requested "a review of the 2011 assessment, arguing..." that a "...reasonable increase over that of 2010 might be 20%."

The Respondent noted that the Complainant had failed to provide any market evidence to support his requested values. Therefore he concluded that the Complainant had not met the "Onus" placed on him by the relevant Legislation to demonstrate that the assessment is incorrect.

Moreover it was noted that a percentage increase or decrease in assessed value is not, of itself, a valid argument in support of a Complainant's position in these matters.

Board's Analysis

The Board notes that Section 5 of the Legislated complaint form specified under Schedule 1 of Alberta Regulation AR 310/2009 being Matters Relating To Assessment Complaints Regulation (MRAC) states:

"Section 5 – Reason(s) for Complaint

The reasons for a complaint must accompany the complaint form including;

- *What information shown on an assessment notice or tax notice is incorrect*
- *In what respect that information is incorrect, including identifying the specific issues related to the incorrect information that are to be decided by the assessment review board, and the grounds in support of these issues;*
- *What the correct information is;*
- *If the complaint relates to an assessment, the requested assessed value (and);*
 - (a) include a statement that the complainant and the respondent have discussed the matters for the complaint, specifying the date and outcome of that discussion, including the details of any issues or facts agreed to by the parties, or*
 - (b) include a statement, if the complainant and the respondent have not discussed the matters for complaint, specifying why no discussion was held.*

In the Board's review of the material provided by the Complainant on the complaint form, the Board was satisfied that other than identifying the requested assessed value, the Complainant failed to comply with Section 5 of the complaint form and hence Alberta Regulation AR 310/2009.

The Complainant identified annual year-over-year percentage increases in assessment for the subject, to which he objected, but a percentage increase or decrease of an assessment is not a valid reason, of itself, to argue for an assessment change. The Complainant failed to provide any market evidence to support his complaint.

Therefore, on balance, the Board finds for the Respondent in this complaint.

Board's Decision:

The assessment is Confirmed at \$851,500

DATED AT THE CITY OF CALGARY THIS 7 DAY OF July 2011.


K. D. Kelly
Presiding Officer

APPENDIX "A"**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
1.	Complainant's complaint form

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.*