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:

Abdolreza Asadi-Moghaddam & Amaneh Seddignia, COMPLAINANTS

and

The City Of Calgary, RESPONDENT

before:

W. Kipp, PRESIDING OFFICER
J. Kerrison, MEMBER
R. Roy, 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 2012 Assessment Roll as follows:

ROLL NUMBER: 201016615

LOCATION ADDRESS: 118, 3770 Westwinds Drive NE, Calgary AB

FILE NUMBER: 65322

ASSESSMENT: $362,500

This complaint was considered on the 17th day of August, 2012 at the office of the Assessment Review Board located at Floor Number 4 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 6.

Appeared on behalf of the Complainant:

• *Abdolreza Asadi-Moghaddam*

Appeared on behalf of the Respondent:

• *George Bell*

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

[1]   The complainant had not filed any evidence prior to the July 5, 2012 due date. At the hearing, he was permitted to address the issues set out in the Assessment Review Board Complaint form that had been filed on February 15, 2012.

[2]   In Section 5 of the Assessment Review Board Complaint form was submitted on February 15, 2012, the Complainant stated that the property had been offered for sale through a real estate agent. The Complainant stated that a conditional offer had been received in early 2012 at $292,000. When questioned about the offer, the Complainant stated that the property had been leased and the lease contained an option to purchase within one year at the $292,000 price. The Complainant stated that the property was currently being foreclosed upon by a mortgagee. An appraisal was mentioned but that had been completed circa 2007 when the property was purchased. The Complainant mentioned that a copy of the lease had been provided to the Respondent but it had not been filed with the ARB. The Board did not consider this lease at the hearing.

[3]   The Board allowed the Complainant to speak to the issues raised in the complaint form even though there had been no subsequent disclosure. It appeared to the Board that the Complainant had attempted to comply with MRAC by sending a copy of the lease to the Respondent on the disclosure due date of July 5, 2012.

[4]   With no disclosure, the Board was unable to confirm any of the statements made by the Complainant. The Complainant had provided no evidence that the Respondent could directly address so the Respondent's disclosure was not entered and no evidence was heard from the Respondent.

[5]   The 2012 assessment is confirmed at $362,500.

DATED AT THE CITY OF CALGARY THIS _6th_ DAY OF ____Sept____ 2012.

W. Kipp
Presiding Officer

APPENDIX "A"

DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:

NO.	ITEM

No exhibits were marked for this hearing

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.

For Internal Use

Appeal Type	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Procedural	Information Exchange	Late/No exchange	