COMPOSITE ASSESSMENT REVIEW BOARD **DECISION WITH REASONS** REVISED

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 (MGA).

between:

Marblehead Equities Inc. / 1224347 Alberta Ltd. (as represented by Colliers International), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

C. J. Griffin, Presiding Officer A. Wong, MEMBER E. Reuther, MEMBER

This is a complaint to the Composite Assessment Review Board (CARB) 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:

079032504

LOCATION ADDRESS: 320 - 23rd Avenue SW

HEARING NUMBER:

65554

ASSESSMENT:

\$5,990,000.

This complaint was heard on 2nd day of October, 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:

T. Howell

Appeared on behalf of the Respondent:

- G. Good
- C. MacMillan

Preliminary Matters:

[1] The Complainant acknowledged that their brief had not been properly exchanged with the Respondent and nor had they completed the required Withdrawal Form. As a result of the foregoing the Complainant conceded their position.

Board's Decision:

[2] The assessment is **confirmed** at: \$5,990,000.

Decision Reasons:

[3] Refer to the Preliminary Matters.

DATED AT THE CITY OF CALGARY THIS 18 DAY OF CTOBER 2012.

C. J. Griffin

Presiding Officer

APPENDIX "A"

DOCUMENTS PRESENTED AT THE HEARING AND CONSIDERED BY THE BOARD:

NO. ITEM

1. No submissions.

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 MGB Administrative Use Only

Decision No. 2043-2012-P		Roll No. 079032504		
<u>Subject</u>	<u>Type</u>	<u>Issue</u>	<u>Detail</u>	<u>Issue</u>
CARB	Office	Market Value	No Submissions	No Submissions