



**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:

***Scotia Realty Limited Services, COMPLAINANT***

and

***The City Of Calgary, RESPONDENT***

before:

***K. D. Kelly, PRESIDING OFFICER***  
***A. Wong, BOARD MEMBER***  
***R. Kodak, BOARD 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 2013 Assessment Roll as follows:

<b>ROLL NUMBER:</b>	<b>080031701</b>
<b>LOCATION ADDRESS:</b>	<b>1401 – 17 AV SW</b>
<b>FILE NUMBER:</b>	<b>70342</b>
<b>ASSESSMENT:</b>	<b>\$7,100,000</b>

This complaint was heard on 24<sup>th</sup> day of September, 2013 at the office of the Assessment Review Board located at Floor No. 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- *No one appeared*

Appeared on behalf of the Respondent:

- *B. Tang – Assessor – City of Calgary*

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

[1] At the appointed hour of 9 am, the Board determined that no one was present to represent the Complainant in this appeal. The Board retired and waited until 9:17 am before commencing the hearing. At 9:17 am, there was still no one present to represent the Complainant in this appeal. It is noted for the record that no one appeared at any time during the course of the hearing to represent the Complainant in this matter.

[2] The Board was advised by the Respondent that although a number of information packages had been received from the Altus Group regarding this appeal, the Respondent had not received an executed Agent Authorization Form, or indeed any documentation formally authorizing Altus Group to act on behalf of the Complainant/Owner Scotia Realty Limited Services in this appeal. Therefore, she argued, the Altus materials are irrelevant regarding this appeal hearing.

[3] Moreover, the Respondent advised that subsequent to filing this complaint, the City did not receive any materials whatsoever in support of this appeal from the Complainant/Owner Scotia Realty Limited Services. The only information of any kind that the Respondent received from the Complainant was a very brief statement written on the initial Complaint Form. Therefore, based on a lack of evidence from the Complainant as to why it deemed the assessment to be incorrect, the Respondent requested that this assessment complaint be dismissed.

[4] The Board carefully checked its electronic and paper files and also confirmed that there was no Agent Authorization Form provided. The Board confirmed that without any documented agreement between the Complainant/Owner and the Altus Group authorizing the latter to act on behalf of the Complainant/Owner, the materials received from the Altus Group were therefore not relevant to this hearing. The Board also confirmed that other than the limited statement on the original Complaint Form, it too had received no documentary evidence from the Complainant/Owner Scotia Realty Limited Services as to precisely why it considered the assessment to be incorrect.

[5] The Board noted that no one was present to represent the Complainant/Owner in this complaint. Therefore, in view of all of the foregoing, the Board had no alternative but to dismiss this complaint.

**Property Description:**

[6] The subject is an owner-occupied 1974 two-storey, three-level, free-standing commercial building (Scotiabank) containing 11,255 square feet (SF) of rentable/assessable above grade area and 8,000 SF of basement space. It is located on a 20,480 SF parcel situated at the intersection of 14 ST SW and 17 AV SW in the Beltline district of Calgary. The subject is assessed using the Income Approach to Value methodology at \$7,100,000.

**Issues:**

[7] No Issues heard.

**Complainant's Requested Value:**

[8] On the original Complaint Form the Complainant requested a value of \$5,045,000.

**Board's Decision:**

[9] The Board dismissed the complaint.

**Legislative Authority, Requirements, and Considerations:**

[10] Under the *Municipal Government Act* (MGA), the Board cannot alter an assessment which is fair and equitable.

[11] MGA 467 (3) states:

"An assessment review board must not alter any assessment that is fair and equitable, taking into consideration the valuation and other standards set out in the regulations, the procedures set out in the regulations; and the assessments of similar property or businesses in the same municipality."

[12] The Board examines the assessment in light of the information used by the assessor and the additional information provided by the Complainant. The Complainant has the obligation to bring sufficient evidence to convince the Board that the assessment is not fair and

equitable. The Board reviews the evidence on a balance of probabilities. If the original assessment fits within the range of reasonable assessments and the assessor has followed a fair process and applied the statutory standards and procedures, the Board will not alter the assessment. Within each case the Board may examine different legislative and related factors, depending on what the Complainant raises as concerns.

**Board's Reasons for Decision:**

[13] The Board finds that other than a two-sentence statement on the original Complaint Form, the Complainant/Owner Scotia Realty Limited Services failed to submit any evidence to the Respondent or the Board detailing precisely why and how it considered the assessment to be incorrect; how a "correct" assessment should be calculated; or any relevant market evidence supporting this position.

[14] The Board finds that because both the Respondent and the Board received no duly-executed Agent Authorization Form, nor any other legal document authorizing the Altus Group to act on behalf of the Complainant/Owner Scotia Realty Limited Services in this hearing, the documents prior-supplied by the Altus Group to the Respondent and the Board regarding this complaint, are not relevant to this hearing.

[15] The Board finds that the Complainant/Owner Scotia Realty Limited Services was not in attendance at any time during this hearing to speak to this matter, and therefore the Board was unable to determine the issues surrounding this complaint.

[16] The Board finds that based on the foregoing, it has no alternative but to dismiss this complaint.

DATED AT THE CITY OF CALGARY THIS 16<sup>th</sup> DAY OF October 2013.

  
\_\_\_\_\_  
K. D. Kelly  
Presiding Officer

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

NO.	ITEM
-----	------

None	
------	--

---

*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 Administrative Use Only

Appeal Type	Property Type	Property Sub-type	Issue	Sub-Issue
CARB	commercial	Free-standing	None heard	None heard