

# **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:

594942 Alberta Ltd. and

594943 Alberta Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

### before:

C. Griffin, PRESIDING OFFICER D. Steele, BOARD MEMBER J. Kerrison, BOARD MEMBER

This is a complaint to the Composite Assessment Review Board in respect of a property assessment prepared by the Assessor of The City of Calgary and entered in the 2014 Assessment Roll as follows:

**ROLL NUMBER:** 

200443422 / 133000604 / 133001008 / 133001107 /

LOCATION ADDRESS: 2880R - 107 Ave. SE / 9908 - 24 Str. SE / 9908R - 24 Str. SE /

10116R - 28 Str. SE

**FILE NUMBER:** 

74878 / 74879 / 74880 / 74881

ASSESSMENT:

\$1,390,000 / \$2,850,000 / \$401,000 / \$162,000 Respectively

This complaint was heard on 4th day of Sept. 2014 at the office of the Assessment Review Board located at Floor Number 3, 1212 - 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

L. Brown (Agent for the Owner)

Appeared on behalf of the Respondent:

I. McDermott (Assessor – City of Calgary)

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

The Matters Relating to Assessment Complainants Regulation (MRAT), Alberta Regulation 310/2009, Division 2 Section 8(2) clearly outlines the rules relating to the Disclosure of Evidence; however, the Complainant did not comply to these rules. Additionally, the Complainant did not have the proper 'Agent Authorization' forms signed and nor did the Complainant submit any Prima Facie evidence, choosing rather to simply Rebut the evidence of the Respondent. It is the responsibility of the Complainant to provide the Board with, hopefully, incontestable evidence to convince the CARB that an error has been made in estimating the assessed value of the subject property; however, in this case the Complainant did not do so as no brief was submitted. The Complainant has clearly not conformed to the Rules and Regulations as set out in MRAT and they have not met Onus. As a result of the foregoing the case(s) are dismissed and the assessments are Confirmed.

#### **Board's Decision:**

The Assessments are Confirmed at: Roll # 200443422 - \$1,390,000.

Roll # 133000604 - \$2,850,000.

Roll # 133001008 - \$ 401,000.

Roll # 133001107 - \$ 162,000.

AT THE CITY OF CALGARY THIS 23 DAY OF Selle Moes

Presiding Officer

# **APPENDIX "A"**

# DOCUMENTS PRESENTED AT THE HEARING AND CONSIDERED BY THE BOARD:

NO. ITEM

1. No submissions, Onus not met

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.

# **CARB Identifier Codes**

Decision No. 74878 / 74879 / 74880 / 74881 Roll No. 200443422 / 133000604 / 133001008 / 133001107				
Complaint Type	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Land	Land Value Only	Market Value	Onus

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