



## 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 4<sup>th</sup> 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:**

[1] 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.

DATED AT THE CITY OF CALGARY THIS 23<sup>rd</sup> DAY OF September 2014.

  
C. J. Griffin

Presiding Officer

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

NO.	ITEM	
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- (a) *the assessment review board, and*  
(b) *any other persons as the judge directs.*

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

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