



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:

Mohamad Elrafih & Houda Elrafih, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***C. Griffin, PRESIDING OFFICER
R. Cochrane, BOARD MEMBER
A. Wong, 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: 067106609
LOCATION ADDRESS: 1040 – 12th Avenue SW
FILE NUMBER: 76023
ASSESSMENT: \$1,450,000.

This complaint was heard on 22nd day of Sept. 2014 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- No Representative

Appeared on behalf of the Respondent:

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

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

[1] The Claimant did not appear for the Hearing and did not send a representative. Additionally, the Claimant did not file a brief and did not meet any of the disclosure dates as required under the *Matters Relating to Assessment Complaints Regulation* (MRAT) Section 8(2). Based upon this the Board is of the judgment that the Complainant has not met Onus and the case is dismissed.

Board's Reasons for Decision:

[2] It is the responsibility of the Complainant to provide the CARB with evidence showing why the assessed value of the property is incorrect. In this case the Complainant did not provide any such evidence and did not appear for the Hearing. In the judgment of the Board the Complainant failed to meet Onus.

DATED AT THE CITY OF CALGARY THIS 26 DAY OF September 2014.


C. J. Griffin
Presiding Officer

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

NO.	ITEM
1. R1	Respondent Disclosure.

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. 76023P-2014			Roll No. 067106609	
<u>Complaint Type</u>	<u>Property Type</u>	<u>Property Sub-Type</u>	<u>Issue</u>	<u>Sub-Issue</u>
CARB	unknown	N/A	Market Value	Unknown

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