

IN THE MATTER OF A COMPLAINT filed with the Town of Okotoks Local Assessment Review Board (LARB) pursuant to the *Municipal Government Act*, Chapter M-26.1, Section 460.

BETWEEN:

 - Complainant

- and -

The Town of Okotoks - Respondent

BEFORE:

Anne Eastham, Presiding Officer
William (Bill) Gray, Member
Dierdre Mullen, Member

This is a complaint to the Town of Okotoks Local Assessment Review Board (LARB) in respect of property assessments prepared by the Assessor of the Town of Okotoks and entered in the 2019 Assessment Roll as follows:

Roll Number	Address	Assessment
0014870	143 Woodhaven Drive	\$447,000

- 1) This complaint was heard on the 30th day of May 2019 at the Town of Okotoks Council Chamber at 5 Elizabeth Street, Okotoks, Alberta.
- 2) Appearing on behalf of the Complainant:
 - No representatives present
- 3) Appearing on behalf of the Respondent:
 - Nathan Hanberry, Assessor, Town of Okotoks
 - Carmel Staley, Assessor, Town of Okotoks
- 4) Attending for the Assessment Review Board (ARB):
 - Patty Huber

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Preliminary Matters:

- 5) There were no preliminary matters to address.

Property Description and Background:

- 6) The subject property located at 143 Woodhaven Drive was built in 1981 and is a 1,976 square foot (sf) residential 2-story house with a back exposure to an escarpment. The property has an attached garage and finished basement on a lot of 5,920 sf.

Issues:

- 7) The assessment is too high. More specifically the assessment should be \$396,000 rather than \$447,000.

Board's Findings in Respect of Each Matter or Issue:

- 8) The Board found the assessment is correct and will not be altered.

Summary of Positions:

Complainant:

- 9) The Complainant was not in physical attendance for this hearing. The Respondent did not have issue that the Complainant was not present. The Board agreed and continued with the hearing.
- 10) The Complainant provided a conditional Residential Purchase Contract dated April 29, 2019 showing the purchase price, closing date and conditions to be satisfied for the purchase of the subject property.
- 11) The Complainant provided an active listing for the subject property outlining the list price, number of bedrooms and bathrooms, exterior and foundation features, as well as a developed basement.
- 12) The Complainant also provided a one-page summary of their position indicating their purchase price of \$396,000 on June 28, 2018.

Respondent:

- 13) The Respondent provided an Assessment Brief of 10 pages, which included a summary of the subject property, photographs of the subject property and the

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neighbourhood, mapping details, as well as a chart of five (5) comparables used in its determination of assessed value. The properties in the chart are in the same neighbourhood. The sales dates range from July 25, 2017 to April 13, 2018 that the Respondent noted is within the two-year allowable limit for use of sales data for calculating mass appraisal.

- 14) The Respondent corrected the Assessment per square foot for the subject property that was noted on the chart from \$336 to a corrected amount of \$226 per sf. The Respondent also corrected the adjusted sale price per sf from \$324 to \$200 per sf. The Respondent noted that due to this error the median, minimum, and maximum amounts noted in the chart would not be accurate.
- 15) One of the Respondent's comparables is located at 149 Woodhaven Drive, is slightly larger in floor area (2,021 sf), has a finished basement, and is on the escarpment. The Assessed price per sf is \$230 and the subject property is assessed at \$226.
- 16) A second comparable presented in the chart from the Respondent is at 153 Woodhaven Drive with a larger floor area (2,124 sf), a finished basement, and is on the escarpment. This property indicates a recent sale of April 13, 2018 and is assessed at \$200 per sf.
- 17) The Respondent argued that it is mandated to use sales data as of July 1 of the assessment year and consider characteristics of the property as of December 31 in the year prior to taxation to be average.
- 18) The Respondent indicated that the sales data they receive originates from Land Titles and it uses the date on these documents as sale dates. In this case the subject property transferred on July 11, 2018. The Respondent does not dispute the closing price for the subject property.
- 19) The Respondent argued that it is mandated to use Assessment to Sales Ration (ASR) to confirm that the sales data used in the calculations fall within the 0.95% to 1.05% range. The chart shows an ASR between 0.93 and 1.13 with a median at 0.98. The subject property has an ASR of 1.13. The Respondent indicated that outliers are not uncommon and it is allowed to have outliers in an ASR.
- 20) The Board questioned the Respondent if condition had been taken into account as it was noted on the listing that the subject property showed as a "Handyman's Special". The Respondent indicated that condition was considered to be average.

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Findings and Reasons:

- 21) The Board finds the Respondent's comparables to be a good indicator that the subject property is assessed fairly. In particular the properties at both 149 Woodhaven Drive and 153 Woodhaven Drive are similar in size, have finished basements, are on the escarpment, and are assessed similarly.
- 22) The Board finds that it cannot determine the condition of the property other than what was written in the details of the property listing as "Handyman Special". The term "Handyman Special" is subjective and not defined for this hearing and therefore no adjustment can be made.
- 23) The Board finds the Complainant's summary document comment that the "previous homeowner had listed prices for the property much lower than \$447,000" is a statement only. No evidence was provided to support this statement and the Board did not give this statement any weight in the decision.

Board's Decision:

- 24) The Board will not change the assessment to the subject property.

It is so ordered.

Dated at the Town of Okotoks in the Province of Alberta, this 10th day of June, 2019.



Anne Eastham
Presiding Officer

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

NO.	ITEM
C1.	Complainant's submission
R1.	Respondent's submission

An application for Judicial Review may be made to the Court of Queen's Bench with respect to a decision of an assessment review board.

An application for Judicial Review must be filed with the Court of Queen's Bench and served not more than 60 days after the date of the decision, and notice of the application must be given to

- (a) the assessment review board,*
- (b) the Complainant, other than an applicant for the judicial review,*
- (c) an assessed person who is directly affected by the decision, other than the Complainant,*
- (d) the municipality, and*
- (a) the Minister .*