

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:

[REDACTED] - 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:

<u>Roll Number</u>	<u>Address</u>	<u>Assessment</u>
0106320	284 Mountainview Drive	\$552,000

- 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 284 Mountainview Drive, is a 2,534 square foot (sf) residential two-story house. The property has an attached garage and finished basement on a 4,317 sf lot. The property was built in 2014.

Issues:

- 7) The assessment is too high. More specifically, the assessment should be \$525,000 not \$552,000.

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

- 8) The Board finds 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 2019 Notice of Assessment indicating an assessment of \$552,000 valuation as at July 1, 2018. The Complainant provided the following statement in section 5 of the Assessment Review Board Complaint form; "My property assessment came in at \$552,000. I feel this is too high. My neighbours either side of me are \$525,000. I bought my house in July 2015 for \$522,400. Since then property prices have continued to drop. We have houses on the street that cannot sell at \$525,000. My property is cheaper than both my neighbours yet my tax is more." The Complainant also notes on the form that; "This house would fetch \$520,000 at best".

Respondent:

- 11) The Respondent provided a 10-page document, which included a summary of the subject property, photographs of the subject property and neighbourhood, mapping details, as well as a chart of five (5) comparables used in its determination of assessed value. All properties in the chart are in the same neighbourhood. The sales dates range from November 4, 2016 to February 12,

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2018. The Respondent stated that it uses two years sales data to calculate assessed values in mass appraisal. The chart calculated:

- minimum sales price of \$209, maximum sales price of \$233 and median sales price of \$219;
- time adjusted sales prices are: minimum \$205, maximum sales price of \$229, and median sales price of \$229.

- 12) One of the Respondent's comparables at 264 Mountainview Drive has a similar square footage (2,550), with an unfinished basement. The assessed price per sf is \$217 and the subject property is assessed at \$218 per sf. An additional comparable presented in the Respondent's chart is at 286 Mountainview Drive with 2,389 sf above grade, also with an unfinished basement. This property is assessed at \$219 per sf.

Findings and Reasons:

- 13) The Board finds the comparables provided by the Respondent are a strong indicator that the subject property is assessed fairly. The comparables are in close physical proximity to the subject property. The subject property has a finished basement and the assessment per sf is closely similar to the comparables with an unfinished basement.
- 14) The Board noted the comment that the Complainant provided regarding a possible sale price for the home. No evidence to support this statement was provided and the Board did not give any weight to this comment.
- 15) The Board noted the comment regarding the continued drop in property prices. No evidence to support this statement was provided and the Board did not give any weight to this comment.

Board's Decision:

- 16) The Board will not change the assessment of 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*
- (e) the Minister .*