

**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:**

J. Brad Menyes - Complainant

- and -

The Town of Okotoks - Respondent

**BEFORE:**

Anne Eastham, Presiding Officer

Jan Gosse, Member

Penny Mellor, Regional 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 2022 Assessment Roll as follows:

<b>Roll Number</b>	<b>Address</b>	<b>Assessment</b>
<b>0054810</b>	<b>7 Crystal Shores Mews</b>	<b>\$612,000</b>

This complaint was heard on the 11<sup>th</sup> day of May 2022 at the Town of Okotoks Municipal Centre Council Chamber at 5 Elizabeth Street, Okotoks, Alberta.

Appearing on behalf of the Complainant:

- J. Brad Menyes

Appearing on behalf of the Respondent:

- Nathan Hanberry, Assessor
- Carmel Staley, Assessor

Attending for the Assessment Review Board (ARB):

- Patty Huber, Clerk

## **OKOTOKS LOCAL ASSESSMENT REVIEW BOARD ORDER #0238/02/2022-L**

### **Preliminary Matters:**

1. No preliminary matters were addressed at the opening of the hearing. During the initial presentation by the Complainant, the ARB Clerk brought to the panel's attention that the Complainant did not submit an evidence package prior to the submission deadline. The Complainant did provide rebuttal evidence.

### **Property Description and Background:**

2. The subject property, located at 7 Crystal Shores Mews, is a 1,602 square foot (sf) residential one-story home with basement and attached garage on a 10,225 sf lot. The home was built in 2002.

### **Issues:**

3. The assessment is too high. Specifically, should the assessment be \$570,000 not \$612,000?

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

4. The Board will not change the assessment.

### **Summary of Positions:**

#### **Complainant:**

5. In rebuttal to the Respondents evidence, the Complainant argued that his home is the smallest home on the crescent. The Complainant commented that there is inconsistency in the assessment values between his home and his neighbours.
6. The Complainant noted that since 2020 when he moved into Okotoks his taxes have increased more than 20.9%.
7. The Complainant argued that some of the comparables used by the Respondent were from a different neighbourhood (Wedderburn versus Crystal Shores).
8. The Complainant presented additional, new evidence in the rebuttal portion to which the Respondent did not object in the form of MLS® listings for nine homes in the Crystal Shores area with list dates ranging from February 17, 2022 to April 30, 2022. Six (6) of the properties sold between February 22, 2022 and April 28, 2022. At the time of hearing, two (2) properties were noted as being active listings, and one (1) listing was noted as a pending sale. All dates are in the 2022 year.

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9. The Complainant also provided 2022 assessment values and sf area above grade for all six (6) homes on Crystal Shores Mews. Additional details regarding structure, lot size, basement development, or age of property was not included.

### **Respondent:**

10. The Respondent presented a ten page document which included a summary of salient facts, photographs of the subject property, an arial view of the subject property, and all homes on Crystal Shores Mews as well as a chart highlighting five (5) comparable properties.
11. The Respondent noted that all comparable properties are bungalows as is the subject property. Sale dates range between September 13, 2019 and December 2, 2020. The chart shows a median Assessment Sales Ratio (ASR) at 1.01 with the subject property showing an ASR of 0.86.
12. The Respondent noted that there were no comparables within the Crystal Shores area within the assessment year available. The Respondent indicated that a new assessment is completed every year based on sales and that depreciation is allowed within the model.

### **Findings and Reasons:**

13. The Board finds the comparables presented by the Respondent to be better than those presented by the Complainant because the sale dates from the Respondent are within the assessment year and prior to the valuation date of July 1, 2021. The properties are similar in structure and size to the subject property.
14. The Board did not give weight to the Complainant's chart as the sale dates are post-facto in 2022. Information provided by the Complainant regarding the properties in Crystal Shores Mews was lacking sufficient details to provide the Board with information to compare properties. Little weight was given to this information.
15. The Board noted the sale price of the subject property on September 29, 2020 at \$695,000 with an adjusted sale price of \$714,900. Assessment of the subject property for 2021 is \$612,000.

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16. The Board notes that an ASR of 0.86 is low within the acceptable range between 0.95 and 1.05 as noted in Matters Relating to Assessment and Taxation Regulation s.14(3):

**14(3)** For any stratum of the property type described in the following table, the quality standards set out in the table must be met in the preparation of assessments:

Property Type	Median Assessment Ratio	Coefficient of Dispersion
Property containing 1, 2 or 3 dwelling units	0.950 - 1.050	0 - 15.0
All other property	0.950 - 1.050	0 - 20.0

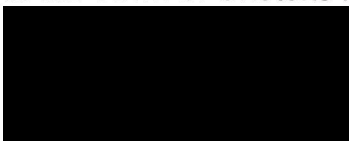
17. The Board finds the assessment is fair and no change is made to the assessment.

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

18. The Board confirms the assessment at \$612,000.

It is so ordered.

Dated at the Town of Okotoks in the Province of Alberta, this 1<sup>st</sup> day of June 2022.



for

Anne Eastham  
Presiding Officer

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

NO.	ITEM
R-1	Respondent's Evidence (10 page document)
C-1	Complainants Rebuttal (14 page document)

*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 .*