

**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:**

Laurette Wilvers - Complainant

- and -

The Town of Okotoks - Respondent

**BEFORE:**

Dierdre Mullen, Presiding Officer  
Robert Bennington, Regional Member  
Suzette DeMott, 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:

<u>Roll Number</u>	<u>Address</u>	<u>Assessment</u>
0060010	165 Cimarron Grove Crescent	\$294,000

This complaint was heard on the 19<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:

- n/a

Appearing on behalf of the Respondent:

- Nathan Hanberry, Assessor
- Carmel Staley, Assessor

Attending for the Assessment Review Board:

- Patty Huber, Clerk

## **OKOTOKS LOCAL ASSESSMENT REVIEW BOARD ORDER #0238/03/2022-L**

### **Preliminary Matters:**

1. The Complainant did not attend the hearing and the Panel reviewed when the notice of hearing was sent to the Complainant with the Clerk. The Panel determined that notice was given correctly and on time, and the Panel concluded to continue with the hearing without delay.
2. The Complainant did not submit any evidence for the complaint and the Panel read the Assessment Review Board Complaint form into the record as evidence.

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

3. The subject property is a 901 square foot (sf) single story residential property located in the Cimarron Grove neighbourhood. The property's year of construction (YOC) was 2004 and has a finished basement, does not have a garage and sits on 2,962 square foot (sf) lot. The subject is assessed at \$294,000 or \$326.30 per/sf.

### **Issues:**

4. The assessment is in excess of the property's market value, specifically, should the property assessment be amended to \$270,000 or \$299.67 per/sf based on equity of a property in the neighbourhood.

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

5. For reasons outlined herein, the Panel does not change the assessment.

### **Summary of Positions:**

#### **Complainant:**

6. The Assessment Complaint Form, section 4 - Complaint information, indicated box 3 and box 8 crossed off. Box 3 represents Assessment Amount, and Box 8 indicates School Support.
7. The Complainant's notes on the Assessment Complaint Form - Reason(s) for Complaint, as follows: "2021 Assessment \$255K - Purchased in 2020 for \$284K. Renovations need to be done top to bottom. Deck needs to be repaired. House has not increased by \$39,000 in one year. #109 Cimarron Grove Cres tax roll 0059640 = \$271K."
8. No additional information was included by the Complainant.

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### Respondent:

9. The Respondent's submission included subject property location and undated photographs of the exterior.
10. The Respondent listed five comparable properties. The sale dates ranged from September 4, 2019 to December 9, 2020. The subject property sold October 29, 2020. The comparable properties' years of construction ranged from 1998 to 2002. Lot sizes ranged from 3,789 sf to 4,939 sf; floor area above grade ranged from 1,021 sf to 1,200 sf.
11. Three of the comparable properties included a single car garage, while two did not. Two comparable properties had finished basements, three did not. During questioning, the Respondent stated that a single car garage was valued at about \$20,000.00. And the value of a finished basement varied depending on the quality of finishes.
12. The Respondent's calculation of median assessment per sf of all comparable properties was \$312.02 per/sf and the median adjusted sale price of the comparable properties was \$314.83 per/sf. The subject assessment price per/sf was \$326.30, and the adjusted sale price per/sf was \$325.53.

### Findings and Reasons:

13. The Panel finds that it cannot make a change to the school support request because it did not receive any information about what the error was or to what it should be changed.
14. The Panel finds the Complainant did not include information about the comparable at 109 Cimarron Grove Crescent. The Panel does not have any evidence of what type of property this is, how many sf, how many floors, if it has a garage, or if the basement is finished. Lacking this information, the Panel finds that this property cannot be compared to the subject property.
15. The *Municipal Government Act* defines market value as:

1(1)(n) "Market Value" means the amount that a property, as defined in section 284(1)(r), might be expected to realize if it is sold on the open market by a willing seller to a willing buyer.
16. The Complainant stated that the subject property could not have increased in value by \$39,000.00 in one year but failed to provide the Panel with evidence that the market did or did not change except from the sale price of the subject. The market value of the property was \$284,000 on October 29, 2020, not the \$255,000 or the 2019 assessed value. The Panel has determined there was a market value

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increase from July 1, 2019 to October 29, 2020 of \$29,000. There is no evidence before the Panel to argue the market did not continue to increase or decrease from the October 29, 2020 sale date to July 1, 2021.


17. The Respondent provided five comparable properties: 81 Cimarron Meadows Way was built in 2000 and sold June 30, 2020, has 1021 sf and sits on a 4,939 sf lot: 63 Cimarron Meadows Road was built in 2000 and sold December 9, 2020, has 1021 sf and sits on a 4,402 sf lot. Both did have finished basements, similar to the subject but also had a single car garage. During questioning a single car garage was determined to be valued at \$20,000.00. When the Panel subtracted the value of the garage from the two comparable properties it determined the median assessed price of the two properties to be \$331.05 per/sf.
18. The oldest comparison property located at 28 Cimarron Meadows Road was built in 1998, had a garage but did not have a finished basement and was 1,189 sf sitting on a 3,880-sf lot. It was assessed at \$297.73 per/sf.
19. The comparable at 58 Cimarron Meadows Road was the newest with a YOC of 2002, had 1,153 sf situated on a 3,789 sf lot, did not have a garage and also did not have a finished basement like the subject. It is assessed at \$283.61 per/sf.
20. The final comparison was 59 Cimarron Meadows Road had the furthest sale date September 4, 2019, was built in 2000, did not have a garage nor a finished basement. It was 1,200 sf and was on a 4,200 sf lot. It was assessed at \$280.83 per/sf.
21. The Panel finds that all the comparable properties required some adjustment to be comparable to the subject but that it did not have evidence to make the required changes other than the value of a single car garage. It finds the first two comparisons to be most similar to the subject, and after adjustments finds the subject to be assessed fairly.

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

22. For the above reasons, the Panel will not change the assessment.

It is so ordered.

Dated at the Town of Okotoks in the Province of Alberta, this 26<sup>th</sup> day of May 2022.

  
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for Dierdre Mullen  
Presiding Officer

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

NO.	ITEM
C1	Complainant's Assessment Review Board Complaint form
R1	Respondent's Disclosure

*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 .*