

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

BETWEEN:

2390154 Alberta Ltd. - Complainant

- and -

The Town of Okotoks - Respondent

BEFORE:

Anne Eastham, Presiding Officer
Jan Gosse, Member
Ryan Nix, 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 2023 Assessment Roll as follows:

Roll Number	Address	Assessment
0028410	14 Sheep River Crescent	\$529,000

This complaint was heard on the 17th day of May 2023 at the Town of Okotoks Municipal Centre Council Chamber at 5 Elizabeth Street, Okotoks, Alberta.

Appearing on behalf of the Complainant:

- Pavel Ananyev (Director of 2390154 Alberta Ltd.)
- Katya Karvelis (Agent)

Appearing on behalf of the Respondent:

- Nathan Hanberry, Town of Okotoks Assessor
- Carmel Staley, Town of Okotoks Assessor

Attending for the Assessment Review Board (ARB):

- Patty Huber, Clerk

OKOTOKS LOCAL ASSESSMENT REVIEW BOARD ORDER #0238/02/2023-L

Preliminary Matters:

The Respondent noted they had not received the Complainants rebuttal. No dispute was given by the Respondent to allow the presentation of this document.

An Agent Authorization Form was presented for Katya Karvelis. No dispute was registered by the Respondent.

Property Description and Background:

The subject property is a 2,062 square foot (sf) residential 2-story home with basement on a 5,974 sf lot built in 1996.

Issues:

The assessment is too high. Specifically, it should be reduced from \$529,000 to \$474,010.

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

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

Summary of Positions:

Complainant:

The Complainant presented a 61-page disclosure document containing cover letter, table indicating percentage increases in assessment for 23 properties within the Sheep River area.

11 Appendices were included providing information of building type, sale price, square footage for properties used for comparison along with relevant emails between Respondent and Complainant, and references to the *Act* and *Matters Relating to Assessment and Taxation*.

The Complainant spoke to the disclosure package with support from the Authorized Agent.

Within the Complainant's cover letter concerns were expressed related to the methodology used to arrive at assessment values as well as accuracy of data used by the Respondent. The Complainant indicated that a request for historical assessment data from the assessor was made including a request for professional qualifications of the assessor.

OKOTOKS LOCAL ASSESSMENT REVIEW BOARD ORDER #0238/02/2023-L

In response to a question from the Board the Complainant noted 77 Sheep River Crescent is the most comparable property to his. The Complainant provided specific assessment information for this property and the subject property in the rebuttal package.

In rebuttal, the Complainant expressed concern that his assessment is unfair and inequitable to surrounding properties. The Complainant requested his assessment should not increase beyond 9.5%, the average percentage increase noted in his comparable chart allowing for an assessment of \$486,180.

Respondent:

The Respondent presented a 13-page document that included a summary of salient facts, photographs of the subject property, an aerial view of the subject property, and a map of the surrounding properties. A chart highlighting the attributes of the subject property and five (5) comparable properties along with an MLS listing for the subject property was also included.

The Respondent used sales from October 28, 2020 through April 19, 2022. The chart calculated assessment per sf from \$248 to \$292 with a median value of \$257.

The Respondent noted the Sales Comparison Approach is used to calculate assessed values in mass appraisal.

The Respondent explained that registration of sales with the Province through the Land Titles office have recently experienced delays and as the Town of Okotoks uses the date of registration with Land Titles to be the effective sale date, accounting for the difference noticed by the Complainant between possession date and sale date used by the Town.

The Respondent indicated that with the use of mass appraisal it is common to have some assessments either higher or lower than actual sale price of a property. The Respondent indicated the Town uses the last three (3) years of sales data in the annual assessment review. Assessors make use of the registration of permits along with MLS listings to support assessment values.

The Respondent acknowledged that not all properties are visually inspected each year and it is not possible to be site specific for every assessment.

In response to a question from the Board an average increase in assessments for 2023 within the Town of between 8-9% was provided by the Respondent.

OKOTOKS LOCAL ASSESSMENT REVIEW BOARD ORDER #0238/02/2023-L

Findings and Reasons:

The Complainants statement regarding the 19.4% increase in assessment was acknowledged by the Board.

The Board finds that 77 Sheep River Crescent, the property used for comparison, and the subject property are similar. 77 Sheep River Crescent has an assessment per sf of \$257 and an assessment sales ratio (ASR) of .95. The subject property has an assessment per sf of \$256 and assessment sales ratio of .97. The Board placed weight on the Complainant's comment that the two properties were the best comparable. The Board heavily weighted the decision based on 77 Sheep River Crescent sale price and assessed value.

The Board used these values to determine that the assessment is fair and equitable.

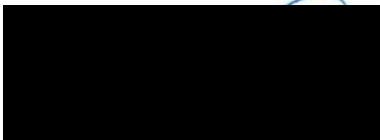
The Board did not have sufficient evidence to compare assessment values for all 23 properties presented by the Complainant.

Board's Decision:

The assessment remains at \$529,000.

It is so ordered.

Dated at the Town of Okotoks in the Province of Alberta this 7th day of June 2023.



On behalf of

 Anne Eastham
Presiding Officer

OKOTOKS LOCAL ASSESSMENT REVIEW BOARD ORDER #0238/02/2023-L

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

NO.	ITEM
C-1	Complaint Form and Submissions
C-2	Complainants Disclosure
R-1	Respondents Disclosure
C-3	Complainant's Rebuttal

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

An application for Judicial Review must be filed with the Court of King'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 .*