

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

BETWEEN:

Edit and Antal Pak - Complainant

- and -

The Town of Okotoks - Respondent

BEFORE:

Ryan Nix, Presiding Officer
Anne Eastham, Member
Jan Gosse, 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
0046620	20 Cimarron Trail	\$507,000

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:

- Edit Pak, property owner

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

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Preliminary Matters:

1. There were no procedural or jurisdictional matters raised.

Property Description and Background:

2. The subject property is a single family residential house constructed in 2000. It is assessed as a 2-storey dwelling with finished basement and attached garage. The subject property includes a lot size of 4764 square feet (sf), 2,070 sf of living area above grade, 861 sf below grade living area, and a fireplace.

Issues:

3. Is the assessed value too high?
4. Are there any changes to the property statistics that would affect assessment value?

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

5. For the reasons outlined herein, the Board rules the assessment be lowered to \$496,615 to reflect the agreed upon change in sf from 2,070 sf to 2,027 sf.

Summary of Positions:

Complainant:

6. The Complaint Form submitted by the Complainant indicated that the neighbouring properties' 2023 assessments were raised less than the subject property despite no changes or upgrades being done to the subject property. The Complainant's rebuttal included an MLS listing showing the above grade sf to be 2,027 sf, a reduction from 2,070 sf used to determine the assessment.
7. The requested assessment value is \$493,000.

Respondent:

8. The Respondent indicated that Mass Appraisal was used via the Sales Approach to arrive at the assessed value, and that the subject fell within the range of 95% to 105% as described by the *Matters Relating to Assessment and Taxation* Regulation.
9. The Respondent stated that the difference in assessment and requested assessment were so minimal as to be insignificant.

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10. Through questioning and rebuttal, the Respondent acknowledged the MLS listing provided by the Complainant and agreed to the change of sf to match the MLS listing information on the next year's assessment.
11. The Respondent requested the assessment be confirmed at \$507,000.

Findings and Reasons:

12. The Board must apply section 467(3) of the *MGA* when considering complaints:
 - (3) *An assessment review board must not alter any assessment that is fair and equitable, taking into consideration:*
 - (a) *the valuation and other standards set out in the regulations,*
 - (b) *the procedures set out in the regulations, and*
 - (c) *the assessments of similar property or businesses in the same municipality.*
13. The Board did not receive sufficient evidence from either party to change the assessment based on any other factors.
14. In the interest of accuracy and fairness, the Board upholds the assessment per sf of the property and bases the assessed value on the newly adjusted sf agreed upon by the parties.
15. Assessment Calculation: 2027 sf x \$245/sf = \$496,615 assessment.

Board's Decision:

16. Based on the information provided by the parties, the Board finds that the assessment will be adjusted to \$496,615 to reflect the agreed upon size of the above ground living area.

It is so ordered.

Dated at the Town of Okotoks in the Province of Alberta this 31st day of May 2023.



Ryan Nix
Presiding Officer

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

NO.	ITEM
C-1	Complaint Form
R-1	Respondent's Disclosure
C-2	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.*