

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:

John Bradley Menyes - 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
0054810	7 Crystal Shores Mews	\$634,000

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:

- John Bradley Menyes (property owner)

Appearing on behalf of the Respondent:

- Nathan Hanberry, Assessor
- Carmel Staley, Assessor

Attending for the Assessment Review Board (ARB):

- Patty Huber, Clerk

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Preliminary Matters:

There were no preliminary matters to address at the hearing.

Property Description and Background:

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, built in 2002.

Issues:

The 2023 property assessment is too high. Specifically, it should be reduced to \$570,000 from \$634,000.

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

The Board reduces the 2023 property assessment to \$595,000.

Summary of Positions:

Complainant:

The Complainant provided a 24-page document that included a 2-page cover letter; MLS listings for two properties in the area; Chapter 3 of the *2022 Recording and Reporting Information for Assessment, Audit and Equalized Assessment Manual*; Schedule 1 containing tax details from 2020 to projected 2023; Schedule 2 illustrating 63 properties with details regarding structure type, square footage of properties and lots, assessment values, and additional comments where applicable. The subject property assessment notice for 2023 was also included in the Complainant's disclosure package.

The Complainant outlined concerns regarding the fair and equitable assessment of his property in relation to other similar and comparable properties drawing the Board's attention to the property at 7 Crystal Shores Court as being a property most comparable to his.

The Complainant noted that his property is the smallest home on the block with the highest assessment and questioned equity and fairness.

Concerns were expressed regarding the perceived lack of consistency for assessments of like properties in Okotoks. The Complainant shared an opinion that houses that have recently sold were at a disadvantage when being assessed.

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The Complainant noted that in his review, some properties were incorrectly listed as not having a walkout basement and that through visual inspection of the properties a walkout basement feature was evident.

In rebuttal the Complainant expressed desire to have a fair and equitable assessment of his property.

Respondent:

The Respondent presented a 13-page document that 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 the attributes of the subject property and five (5) comparable properties. An MLS listing for the subject property was also included.

Sales ranged from September 29, 2020 to April 1, 2022, with assessment sales ratio (ASR) ranging from .85 to 1.07 with a median ASR of 1.01. Assessment values range from \$634,000 to \$705,000 with a median of \$670,500.

The Respondent noted the Sales Approach is used to complete assessments.

The Respondent noted 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, some of the comparable properties within the Complainant's table are not valid for inclusion within the 2023 assessment year. There was no further dispute regarding the comparable properties presented by the Complainant.

Regarding the process for assessment the Respondent noted that Municipal Affairs completes an annual audit of assessments across the Province to ensure accuracy. It was also noted that in compliance with legislation of Mass Appraisal as outlined in *Matters Relating to Assessment and Taxation Regulation (MRAT)*, section 1(5), the Town uses the last three (3) years of sales data in the annual assessment review.

The Respondent acknowledged that without the ability to visually inspect all 9,000 properties within the Town of Okotoks there is the potential to miss some data.

Findings and Reasons:

The *Act* directs that assessments must be fair and equitable:

"293(1) In preparing an assessment, assessor must, in a fair and equitable manner,

a) apply the valuation and other standards set out in the regulations".

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The Board placed significant weight on fair and equitable assessment for the subject property. Using data from properties at 106 Crystal Ridge, 104 Crystal Ridge, 215 Crystal Ridge Rise, 7 Crystal Shores Court, 100 Crystal Ridge Drive, 9 Crystal Shores Mews, and 138 Crystal Ridge Drive were considered by the Board as properties comparable to the subject property. The Respondent did not dispute the comparable properties presented by the Complainant.

Assessment values ranged from \$538,000 (9 Crystal Shores Mews) to \$705,000 (215 Crystal Ridge Rise) allowing an average assessment of \$611,571. No information or dispute was provided by the Respondent regarding the assessment value of \$538,000 for 9 Crystal Shores Mews. The Board placed weight on this property as a comparable to the subject property as it is similar in style and sf.

An average price per sf of \$370 (rounded from \$369.72) was obtained.

Three (3) of the five (5) properties presented by the Respondent were used in the Board's decision with the subject property. The properties located in Sheep River and Air Ranch were excluded due to their location in relation to the subject property.

Four (4) of the 63 properties presented by the Complainant were used in the Board's decision based on similar attributes.

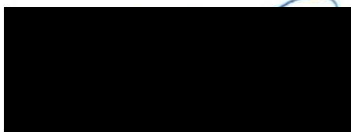
Using the average price per sf of \$370, the Board arrived at an assessment value for the subject property of \$592,740 rounded up to \$595,000.

Board's Decision:

The assessment is reduced to \$595,000.

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

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

NO.	ITEM
C-1A	Complainant's Complaint Form and Submission (19 pages)
C-1	Complainant's Disclosure (24 pages)
R-1	Respondent's Disclosure (13 pages)

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.*