

**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:**

Borbala and Brian Kommes - 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:

<b>Roll Number</b>	<b>Address</b>	<b>Assessment</b>
<b>0114760</b>	<b>61 Mist Mountain Rise</b>	<b>\$655,000</b>

This complaint was heard on the 17<sup>th</sup> 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:

- Borbala (Barb) Kommes, 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

## **OKOTOKS LOCAL ASSESSMENT REVIEW BOARD ORDER #0238/04/2023-L**

### **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 2019. It is assessed as a 2-storey dwelling with a finished walkout basement and attached garage. The subject property includes a lot size of 4,635 square feet (sf), 2,393 sf of living area above grade, 800 sf below grade living area, and a fireplace.

### **Issues:**

3. Is the assessment value too high?

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

4. The Board confirms the original assessment of the property at \$655,000.

### **Summary of Positions:**

#### **Complainant:**

5. The Complainant's disclosure raised concerns regarding the assessment in comparison to the immediate neighbours residence at 63 Mist Mountain Rise considering the neighbouring property has significant builder upgrades including a steeper roofline, wider garage, and full width back deck. The disclosure confirms that the subject property has a finished basement while the neighbouring property does not, and that the subject property has four bedrooms as opposed to the neighbouring property that has three bedrooms.
6. The Complainant noted that the price paid for the house was too high as compared to the market due to the construction lag time from when the builder agreement was signed and the house was completed.
7. It was also noted during rebuttal that two of the comparable properties provided by the Respondent were larger than the subject property and did not back onto the ridge and greenspace so were not comparable.
8. The Complainant requested an assessment value of \$610,000.

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### **Respondent:**

9. 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.
10. The Respondent provided five comparable properties in the same neighbourhood that were similar in size and structure type with finished basements that were assessed in line with the subject property.
11. The Respondent requested that the assessment be confirmed at \$655,000.

### **Findings and Reasons:**

12. The Complainant indicated that the numbers provided for the builder upgrades presented in disclosure numbered as C-2 were from memory of their own purchase and not confirmed by documents from the builder related to the neighbouring property. As such, the Board was not able to put significant weight on these upgrades or use them to compare the values of the two properties.
13. Through questioning the Respondent, it was determined that the comparable properties provided did not have walkout basements despite the basements being finished, and that walkout information was left off the spreadsheet of comparable properties. It was indicated that a developed basement adds significant value to a property, and that a walkout basement is considered more valuable than a regular finished basement. As such, the Board determined that the subject property should have a higher value per sf than the comparable properties due to the developed, walkout basement.
14. 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.*
15. As per section 467(3), the subject property having a developed walkout basement which is a significant upgrade compared to the comparable properties, the Board did not find compelling evidence to reduce the assessment.

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**Board's Decision:**

16. The Board confirms the original assessment of the property at \$655,000.

It is so ordered.

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



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Ryan Nix  
Presiding Officer

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

<b>NO.</b>	<b>ITEM</b>
C-1	Complaint Form and Submissions
C-2	Complainant's Disclosure
R-1	Respondent's 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.*