

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

BETWEEN:

R. and A. Brown - Complainant

- and -

The Town of Okotoks - Respondent

BEFORE:

J. Gosse, Presiding Officer

A. Eastham, Member

R. Pohl, Member

This is a complaint to the Town of Okotoks Local Assessment Review Board in respect of a property assessment prepared by the Assessor of the Town of Okotoks and entered in the 2023 Assessment Roll as follows:

Roll Number	Address	Assessment
0062210	14 Crystal Shores Place	\$588,000

This complaint was heard on the 4th day of June 2024 at the Town of Okotoks Municipal Centre Council Chamber at 5 Elizabeth Street, Okotoks, Alberta.

Appearing on behalf of the Complainant:

- R. Brown, Property Owner

Appearing on behalf of the Respondent:

- N. Hanberry, Assessor
- C. Staley, Assessor

Attending for the Assessment Review Board:

- P. Huber, Clerk

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Preliminary Matters

1. There were no preliminary matters.

Property Description and Background

2. The subject property is a 1756 square foot (sf) two-storey house, built in 2004, on a 4670 sf lot that backs on to green space. The current assessment is \$588,000 or \$334.85/sf.

Issues

3. The increase in the assessed value of 34.8% is not fair. The assessment is too high and should be reduced from \$588,000 to \$505,000. Initially the Complainant requested \$495,000 but after review, requested \$505,000 as fair.

Board's Findings in Respect of Each Matter or Issue

4. The Board changes the assessment to \$541,000.

Summary of Positions

Complainant:

5. The Complainant provided six comparables from the same street that averaged \$282/sf. These comparables were all larger than the subject property. Some of the comparables had walkout basements and some did not. The subject property does not have a walkout basement.
6. The Complainant also provided comparables on the same street and on the same side of the street as the subject property. Most of these properties were more than 300 sf larger than the subject property. However, the Complainant felt that the same side of street showed comparable lot sizes and non-walkout basements and felt that 6 Crystal Shores Place was most similar to the subject property with the exception that this property had 2258 sf, a finished basement, and an assessment value of \$639,000.
7. All the comparables ranged from \$261 to \$314/sf.

Respondent:

8. The Respondent provided many comparables with dissimilarities to the subject property such as size, neighbourhood, and developed basements. The Respondent also provided four properties as sales comparables that were not on the same street, all of which had finished basements where the subject property does not. Two of these comparables also

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had walkout basements. The majority of the equitable comparables also had finished basements.

9. The best comparables provided by the Respondent were 6 Crystal Shores Place, 22 Crystal Shores Place, and 86 Crystal Shores Place. 6 Crystal Shores Place is 502 sf larger than the subject property, 22 Crystal Shores Place and 86 Crystal Shores Place both have finished basements.
10. The sales comparables ranged from \$266 to \$378/sf and the equitable comparables ranged from \$304 to \$323.

Findings and Reasons

11. The Board finds the comparables demonstrates a reduction in the current assessed value. In the analysis of the evidence, the Board found the Respondents' comparables very challenging with many dissimilarities such as properties with developed basements, pie shaped lots, and in other locations of Okotoks. Most of the comparables on the same side of street had developed basements.
12. The Board found the subject property at the high-end of price per sf at \$334/sf when the median for sales comparables were \$312/sf and all had developed basements.
13. The Board heavily weighted the noted comparable of 8 Crystal Shores Place at \$308/sf as it was not only on same side of street but also did not have a developed basement like the subject property.
14. Based on the above the Board finds \$308/sf fair and reasonable. $\$308/\text{sf} \times 1756 \text{ sf} = \$540,848$ rounded up to \$541,000.

Board's Decision

15. The Board changes the assessment to \$541,000.

It is so ordered.

Dated at the Town of Okotoks in the Province of Alberta this 26th day of June 2024.

---Original Signed---

Jan Gosse
Presiding Officer

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

NO.	ITEM
C-1	Complaint Form and Submission (6 pages)
C-2	Complainant's Disclosure (6 pages)
R-1	Respondent's Disclosure (12 pages)
C-3	Respondent's Rebuttal (2 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.*