

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

BETWEEN:

Les and Lorraine Kalinowski - Complainant

- and -

The Town of Okotoks - Respondent

BEFORE:

Jan Gosse, Presiding Officer

Ryan Nix, Member

Rene Pohl, Member

This is a complaint to the Town of Okotoks Local Assessment Review Board (LARB) 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
0068040	108 Westmount Road	\$788,000

This complaint was heard on the 28th day of May 2024 at the Town of Okotoks Municipal Centre Council Chamber at 5 Elizabeth Street, Okotoks, Alberta.

Appearing on behalf of the Complainant:

- Les and Lorraine Kalinowski, Property Owners

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

1. There were no preliminary matters.

Property Description and Background

2. The subject property is a two-storey, 2734 square foot (sf) residential home built in 2006 on a 5960 parcel lot size. The current assessment is \$788,000.

Issues

3. The assessment is too high and should be reduced to \$710,000.

Board's Findings in Respect of Each Matter or Issue

4. The Board changes the assessment to \$710,000.

Summary of Positions

Complainant:

5. The Complainant discussed the complications and lack of information easily available within the time allotment for the assessment inquiry period.
6. The Respondent verbally offered the Complainant a lower value of \$725,000.
7. Over seven (7) properties and their detailed descriptions and sale prices were submitted by the Complainant.
8. The Complainant provided multiple equitable comparisons. In response to a question, the Complainant stated they felt that 106 Westmount Road assessed at \$713,000 and 104 Westmount Road assessed at \$665,000 were the most comparable. Included in the submission was the Town of Okotoks assessment detail reports from each property.

Respondent:

9. The Respondent confirmed that there was a conversation regarding the offer to lower the value but did not recall the exact offer.
10. The Respondent included the subject property assessment and the legislative authority on property assessments.

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11. The Respondent presented sales comparables in the mass appraisal period.
12. The Respondent included the Complainant's equitable comparison in their disclosure that outlined the median assessment sf of \$257 and average assessment sf of \$279.

Findings and Reasons

13. The Board finds the property to be over assessed. In the analysis of the evidence, the Board heavily weighted the comparables of 104 and 106 Westmount Road.
14. Based on the evidence, these comparables were similar in size, design, style, and age. The Respondent provided the average and median for 104 and 106 Westmount Road at \$257 and \$279 per sf where as the subject property was assessed at \$288 per sf.
15. The Board considered the testimony of the both the Complainant and Respondent and that there was an offer to reduce the assessment prior to the hearing.
16. Based on the above, the Board finds the assessed value of \$710,000 fair and reasonable.

Board Decision

17. The Board changes the assessment to \$710,000.

It is so ordered.

Dated at the Town of Okotoks in the Province of Alberta this 14th 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 (23 pages)
C-2	Complainant Disclosure (3 pages)
R-1	Respondent Disclosure (15 pages)
C-3	Complainant Rebuttal (4 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.*