

**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:**

J. M. Brady and L. Brady - Complainant

- and -

The Town of Okotoks - Respondent

**BEFORE:**

R. Nix, Presiding Officer  
L. Dunbar-Proctor, 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:

<b>Roll Number</b>	<b>Address</b>	<b>Assessment</b>
<b>0069550</b>	<b>206 Crystal Shores Drive</b>	<b>\$1,212,000</b>

This complaint was heard on the 29<sup>th</sup> 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:

- J. M. Brady

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] No preliminary concerns were raised.

## **Property Description and Background**

[2] The subject property is located at 206 Crystal Shores Drive in Okotoks, AB and is a residential 2-storey detached house with developed basement and attached garage. The size on record is 2458 square feet (sf) and it is assessed by the Town at \$1,212,000. The homeowners have filed an Assessment Complaint form and are requesting an assessment of \$1,123,325.

## **Issues**

[3] Is the assessment too high? If so, is there evidence to reduce the assessment as requested by the Complainant?

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

[4] The Board adjusts the assessment to \$1,181,721 based on the change in area agreed upon by both parties.

## **Summary of Positions**

### **Complainant:**

- [5] The Complainant raised concerns regarding access to information to evaluate the assessment. Without access to sales and property features data, the Complainant noted residents are at a significant disadvantage compared to the Town.
- [6] The Complainant stated that the size of the property on record was incorrect, and that the correct size was 2397 sf above grade.
- [7] The Complainant raised concerns that their property had increased in assessment value by 34.2%; whereas the average increase among the neighbours was 25.52% and the Town average increase was 20%. A table was provided of properties on the same street with the same lake exposure and south facing backyards showing the assessment increase on each and average.
- [8] The Complainant discussed 196 Crystal Shores Drive and noted that they are similar in size to the subject property and while they were assessed similarly at \$907,000 and \$903,000 in

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2023, the subject increased in assessment for 2024 by 34.2% while 196 Crystal Shores Drive increased by only 25.1%. The Complainant saw no reasoning for the difference in increase.

- [9] The Complainant discussed 210 Crystal Shores Drive and noted that the property is larger, has better finishes, and been listed for sale at the assessment value of \$1,361,000 but was not successfully sold, indicating that the assessment on that property was too high.
- [10] The Complainant discussed the adjacent property at 202 Crystal Shores Drive and noted that it is larger and had expansive renovations done recently, which was reflected in the difference in assessments in 2023 of 8.2%. However, the 2024 assessment shows a higher amount for the subject and only a difference of 2%. No renovations were made at the subject property to account for this closing of the gap in assessment.

### **Respondent:**

- [11] The Respondent provided a property summary and included photos and maps of the subject property. Related legislation was quoted regarding the approach to value and mass appraisal method as regulated by the *Municipal Government Act*.
- [13] Five Sales comparables were provided with dates of sale ranging from October 2022 through December 2022. The sales comparables provided a median assessment of \$501/SF and average of \$487/sf, and show the subject property assessed at \$493/sf. No equity comparables were provided.
- [14] The Respondent discussed that percentage increases will not be the same on all properties as the mass appraisal method will adjust some properties more than others and is not based on the previous years' assessments.
- [15] The Respondent confirmed that the size of the subject property on record was incorrect and agreed to adjust the data for the following year.

### **Findings and Reasons**

- [15] Insufficient evidence was provided to determine if the percentage increase resulted in an assessment that was out of line with equitable properties. While a property listing was provided by the Complainant, sf and key property features were not provided so the Board was unable to determine if the properties were comparable.
- [16] The Board sees no reason why the agreement on the change in size of the subject property should not be implemented for the current assessment year.

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**Board's Decision**

The assessment is reduced to \$1,181,721.

It is so ordered.

Dated at the Town of Okotoks in the Province of Alberta this 24<sup>th</sup> day of June 2024.

---Original Signed---

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Ryan Nix  
Presiding Officer

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

<b>NO.</b>	<b>ITEM</b>
C-1	Complaint Form (1 page)
C-2	Complainant Disclosure (2 pages)
R-1	Respondent Disclosure (10 pages)
C-3	Complainant Rebuttal (3 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.*