

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:

C. Rivera - 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:

Roll Number	Address	Assessment
0071580	210 Crystal Green Point	\$788,000

This complaint was heard on the 29th 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:

- C. Rivera, Property Owner

Appearing on behalf of the Respondent:

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

Attending for the Assessment Review Board (ARB):

- 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 210 Crystal Green Point in Okotoks, AB and is a residential 2-storey detached house with basement and attached garage. The size on record is 2402 square feet (sf) and it is assessed by the Town at \$788,000. The homeowner has filed an Assessment Complaint form and is requesting an assessment of \$705,000.

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 assessment is confirmed at \$788,000.

Summary of Positions

Complainant:

[5] The Complainant raised concerns that their property was assessed significantly higher than their neighbour's similar properties, which saw smaller increases in assessment over the last two years.

[6] A map and chart of properties in the same block was provided showing year over year percentage increases in assessments at each property. The Complainant noted specifically that their property had increased 41% in assessment over the last two years, significantly more than the other properties.

Respondent:

[7] 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*.

[8] Five sale comparables were provided with dates of sales ranging from November 2022 through June 2023. The sale comparables provided a median assessment of \$347/sf and

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average of \$345/sf, and show the subject property assessed at \$328/sf. Also included was the sale price on the subject property as of May 23, 2023 for \$780,000. No equity comparables were provided.

- [9] 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.

Findings and Reasons

- [10] The Board was not able to put significant weight on the list of properties provided by the Complainant as sf and key property features were not included. The Board was not able to determine if the properties provided were comparable to the subject.
- [11] The Board placed significant weight on the recent sale of the property on record within a few months of the assessment date. The sale indicates a 1.01 sales to assessment ratio which is within the target range of 0.95 to 1.05 (or give-or-take 5%) as specified by the quality standards listed in the *Matters Relating to Assessment and Taxation* s. 14(3).
- [12] The Board also noted that the per sf assessment of the subject property was not in excess of the median and average of the comparables presented by the Respondent. The subject property is listed as being 10% to 20% larger in living area than the comparables, which results in the higher assessment value.

Board's Decision

The assessment is confirmed at \$788,000.

It is so ordered.

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

---Original Signed---

Ryan Nix
Presiding Officer

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

NO.	ITEM
C-1	Complaint Form Submission (5 pages)
C-2	Complainant's Disclosure (2 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.*