

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:

Rajeshmumar Patel - 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
0089230	109 Westmount Hill	\$603,000

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:

- Rajeshmumar Patel, Property Owner

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 home built in 2010, 1728 square feet (sf) above ground level and 4768 sf lot size. The property is currently assessed at \$603,000 or \$348.96/sf.

Issues

3. Assessment is too high and should be \$520,000.

Board's Findings in Respect of Each Matter or Issue

4. The assessment is to remain unchanged.

Summary of Positions

Complainant:

5. The Complainant stated that the subject property's value should be lower per sf than other homes in the same area. The Complainant stated that his house has basic, plain finishes such as linoleum flooring and should be assessed lower.
6. The Complainant provided a 2024 spreadsheet outlining a range of assessed values per sf from \$310 to \$360 with a median of \$328.
7. The Complainant felt the homes most comparable to his were 184 Westland Street at \$355/sf and 1641/sf totalling a \$582,000 assessed value; and 30 Westmount Circle at \$310/sf and 2005/sf totalling a \$622,000 assessed value.

Respondent:

8. The Respondent provided five (5) sales comparables in the area that included 184 Westland Street and 30 Westmount Circle that outlined the assessment range of \$310 to \$360/sf with a median of \$336/sf. The sales adjusted value had a median of \$351/sf.
9. The Respondent provided calculations and demonstrated that the subject property was in the target assessment sales ratio between 0.95% to 1.05% when assessed at \$349/sf as per the *Matter Relating to Assessment and Taxation (MRAT) Regulation* referred to in s.

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293 of the *Municipal Government Act*.

Findings and Reasons

10. The Board finds the assessment of the subject property to be equitable.
11. In the analysis of the evidence, the subject property was in the acceptable range as outlined in *MRAT* at \$349/sf.
12. The Board did not give weight to the comparable properties that were much larger than the subject property nor the homes outside the area of subject property.

Board Decision

The Board leaves the assessment unchanged.

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
C-2	Complainant Disclosure Email 1 and attachments
C-3	Complainant Disclosure Email 2 and attachments
C-4	Complainant Disclosure Email 3 and attachments
R-1	Respondent's Disclosure

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.*