

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

**BETWEEN:**

Tammy and Trevor Moore - Complainant

- and -

The Town of Okotoks - Respondent

**BEFORE:**

Ryan Nix, Presiding Officer  
Laura Dunbar-Proctor, Member  
Jan Gosse, 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:

<b>Roll Number</b>	<b>Address</b>	<b>Assessment</b>
<b>0109240</b>	<b>6 Ranchers View</b>	<b>\$917,000</b>

This complaint was heard on the 12<sup>th</sup> 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:

- Tammy Moore, Property Owner

Appearing on behalf of the Respondent:

- Nathan Hanberry, Assessor
- Carmel Staley, Assessor

Attending for the Assessment Review Board (ARB):

- Patty Huber, Clerk

# OKOTOKS LOCAL ASSESSMENT REVIEW BOARD ORDER #0238/09/2024-L

## **Preliminary Matters**

1. No preliminary concerns were raised.

## **Property Description and Background**

2. The subject property is located at 6 Ranchers View in Okotoks, AB and is a residential 2-storey detached house with an undeveloped basement and attached garage. The size on record is 2789 square feet (sf) and it is assessed by the Town at \$917,000. The homeowner has filed an Assessment Complaint form and is requesting an assessment of \$850,000.

## **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 \$917,000.

## **Summary of Positions**

### **Complainant:**

5. The Complainant raised the concern that the assessment had increased 25.7% over last year's assessment and that it represents an overstated market value for the property.
6. The Complainant provided the sale of 24 Ranchers Crescent and noted it has the same floorplan, is a fully developed walk-out, and sold on June 4<sup>th</sup>, 2023 for \$320/sf. However, the subject property is assessed at \$329/sf without a developed basement. Based on the sale value of 24 Ranchers Crescent of \$930,000 and correcting for the developed basement at \$35/sf (based on Google searches for basement value), the Complainant suggested an assessment of \$285/sf.
7. CREB reports for July 2021, 2022, and 2023 were included for reference and relate to average benchmark prices in Okotoks, however the Complainant indicated that their house and neighbourhood's starting prices are much higher than average.
8. The Complainant indicated that the comparable at 6 Ranchers Place should be excluded from the analysis as it had recent extensive upgrades and additional features that make it not comparable to the subject property.

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### **Respondent:**

9. The Respondent provided a property summary and included photos and maps of the subject property. Related legislation was quoted regarding the approaches to value and the mass appraisal method as regulated by the *MGA*.
10. Four (4) sales comparables were provided with dates of the sales ranging from August 2021 through to February 2023. The sales comparables provided a median assessment of \$368/sf and average of \$369/sf, and show the subject property assessed at \$329/sf. All properties had finished basements, but the subject property does not.
11. Four (4) equity comparables were provided located on the same street as the subject property and all backing on to the same green space. Three (3) of the four (4) had finished basements and one had a walk-out basement. The equity comparables provided a median and average assessment of \$348/sf.
12. The Respondent commented that the sale at 24 Ranchers Crescent was not considered as it had not passed through Land Titles before the assessment cutoff date of July 1, 2023, but that the system should factor that in for next year's assessment.

### **Findings and Reasons**

13. The Board finds that all of the sales and equity comparables have a higher per sf assessment than the subject property; and as such, compelling evidence must be provided to reduce the assessment further.
14. With regard to the sale of 24 Ranchers Crescent, the Board notes that the property is on a different street than the subject property. Additionally, based on the map provided by the Complainant, the property does not appear to back on to a water feature similar to the subject property, which may account for the difference in value. As a result, the Board put less weight on the sale of 24 Ranchers Crescent.

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**Board Decision:**

The Board confirms the assessment at \$917,000.

It is so ordered.

Dated at the Town of Okotoks in the Province of Alberta this 15<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 and Submission (27 pages)
C-2	Complainant's Disclosure (7 documents)
R-1	Respondent's Disclosure (12 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.*