

**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:**

B. and M. Dombroski - Complainant

- and -

The Town of Okotoks - Respondent

**BEFORE:**

J. Gosse, Presiding Officer

A. Eastham, 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>0111200</b>	<b>41 Mount Rae Heights</b>	<b>\$737,000</b>

This complaint was heard on the 4<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:

- B. and M. Dombroski, Property Owners

Appearing on behalf of the Respondent:

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

Attending for the Assessment Review Board (ARB):

- P. Huber, Clerk

# OKOTOKS LOCAL ASSESSMENT REVIEW BOARD ORDER #0238/07/2024-L

## **Preliminary Matters**

1. There were no preliminary matters.

## **Property Description and Background**

2. The subject property is a one-storey, 1601 square foot (sf) bungalow with developed basement, built in 2016, on a 5766 sf lot.

## **Issues**

3. The assessed value increased approximately 40% from 2022 to 2023 and is not fair compared to averages in Okotoks. Last year the property was assessed at \$525,000 and this year it is assessed at \$737,000.
4. The assessed value is too high and should be reduced to \$630,000.

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

5. The Board changes the assessment to \$725,000.

## **Summary of Positions**

### **Complainant:**

6. The Complainant stated that the 40% increase was not fair and that the average Okotoks increase of 20% would be reasonable.
7. The Complainant provided three comparable properties. Two of them were much larger in size and were two-storey properties so the Board did not consider them similar to the subject property. 39 Mount Rae Heights was used by the Complainant and is most similar in size to the subject property except for it has a developed walkout basement. 39 Mount Rae Heights was assessed at \$741,000 or \$461/sf. The subject property has similar sf, is located on same side of street, and is a bungalow.

### **Respondent:**

8. The Respondent provided four sales comparables all with walkout basements. The most recent sold date out of the comparable properties was October 8, 2021. Therefore, the Board found it difficult to give any weight to median or average sf of the provided comparables.

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9. The Respondent stated that a walkout property would likely increase an assessed value by \$11,000 to \$12,000. 39 Mount Rae Heights was listed in the sales comparables with an assessed value of \$741,000. The Respondent indicated that this property had a walkout basement.

### **Findings and Reasons**

10. The Respondent's comparables all had walkout basements. The Respondent was unable to provide more recent sales comparables and none similar to the subject property. Testimony provided by the Respondent indicated that walkout basements add \$11,000 to \$12,000 to the assessed value.
11. The Complainant indicated that the average increase in Okotoks was 20% and the subject property increased by 40%, which is well above the average. The Board did consider this in the decision.
12. The Board heavily weighted the decision based on the property of 39 Mount Rae Heights with a similar sf of 1606 sf and assessment value of \$741,000 versus the subject property of 1601 sf assessed at \$737,000. 39 Mount Rae Heights was in the sales comparables provided by the Respondent and indicated a walkout basement, which the Respondent values around \$12,000 higher. The subject property does not have a walkout basement but is located in the same area with similar sf.

### **Board's Decision**

13. The Board changes the assessment to \$725,000.

It is so ordered.

Dated at the Town of Okotoks in the Province of Alberta this 26<sup>th</sup> day of June 2024.

---Original Signed---

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Jan Gosse  
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 (2 pages)
C-2	Complainant's Disclosure and attachments (9 pages)
R-1	Respondent's Disclosure (11 pages)
C-3	Complainant's Rebuttal (1 page)

*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.*