

**IN THE MATTER OF A COMPLAINT** filed with the Town of Okotoks Local Assessment Review Board (LARB) pursuant to the *Municipal Government Act (MGA)*, Revised Statutes of Alberta 2000, Chapter M-26, Section 460.

**BETWEEN:**

Darrel Dowhaniuk - Complainant

- and -

The Town of Okotoks - Respondent

**BEFORE:**

Laura Dunbar-Proctor, Presiding Officer

Ryan Nix, Member

Andre Ulloa, 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 2024 Assessment Roll as follows:

<b>Roll Number</b>	<b>Address</b>	<b>Assessment</b>
<b>0010710</b>	<b>115 Waldron Avenue</b>	<b>\$456,000</b>

This complaint was heard on the 14<sup>th</sup> day of May 2025 at the Town of Okotoks Municipal Centre Council Chamber at 5 Elizabeth Street, Okotoks, Alberta.

Appearing on behalf of the Complainant:  
Darrel Dowhaniuk, Property Owner

Appearing on behalf of the Respondent:

- Nathan Hanberry, Assessor
- Carmel Staley, Assessor

Attending for the Assessment Review Board (ARB):

- Olga Kanevskyi, Clerk

# OKOTOKS LOCAL ASSESSMENT REVIEW BOARD ORDER #0238/07/2025-L

## **Preliminary Matters**

[1] No preliminary matters were raised by either party.

## **Property Description and Background**

[2] The subject property is located at 115 Waldron Avenue in Okotoks, AB and is a residential bungalow home with undeveloped basement and no garage. The improved area on record is 1,147 SF. The year of construction is 1980. It is currently assessed by The Town of Okotoks at \$456,000. The requested value on the assessment complaint form is \$422,000.

## **Issues**

[3] Is the assessment value of the subject property too high compared with similar neighbouring homes?

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

[4] The assessment is confirmed at \$456,000.

## **Summary of Positions**

### **Complainant:**

[5] The Complainant noted that the assessed value of the subject property was higher than comparable neighbouring homes and should not be. The subject does not have any type of garage, has a completely unfinished basement and the driveway is gravel, rather than paved. The property is located on a busy road and is across the street from a church and close to tennis courts, which adds to the parking issues and traffic volume throughout the week.

[6] The Complainant provided a summary table and exterior photos of 10 equity comparables of properties in the immediate vicinity of the subject property. All comparables were noted to be similar or superior to the subject property and yet the assessed values were mostly lower, ranging from \$421,000 to \$511,000.

[7] The Complainant argued that the sales comparables that the Respondent provided were dissimilar to the subject property in several ways. They questioned why their property assessment was prepared using sales of home with garages, developed basements and larger lots. The subject property is located on a busy road whereas the sold properties were located on quiet crescents.

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[8] The Complainant revised their requested value at the hearing to \$427,333. This was an average of the three lowest assessed homes near the subject property, at 113 Waldron Avenue, 121 Waldron Avenue and 129 Waldron Avenue. The Complainant advised that two of these properties are three-level split rather than bungalow homes, and all have developed basements, but otherwise were comparable in size, age and lot size to the subject.

### **Respondent:**

[9] The Respondent provided a property summary and included an exterior photo and maps of the subject property. The Respondent reviewed the approaches to value and mass appraisal method for preparing property assessments as required by the *Municipal Government Act*.

[10] Five sales comparables were provided of nearby bungalow properties that sold between October 2023 to May 2024. The sales comparables were shown to be similar to the subject in age and structure type but varied a good deal in terms of other characteristics like living area and lot size. All but one had a detached garage, and all had some level basement development. The time adjusted sale prices ranged from \$472,100 to \$569,000. All were assessed higher than the subject property. The Respondent noted that the assessed value for the subject property was lower to reflect the lack of garage or basement development.

[11] The Respondent spoke to the equity comparables brought forward by the Complainant. The Respondent provided a summary table showing the differences between them and the subject property. The primary difference affecting assessed value was structure type: half of the comparables were three-level splits rather than bungalow properties. The Respondent attested that bungalows were assessed differently through the model based on sales of bungalow properties, and so the three-level splits were assessed lower than the subject. Of the Complainant's five bungalow equity comparables, the subject property was only assessed higher than 113 Waldron Avenue (\$439,000) and 131 Waldron Avenue (\$429,000), both of which are smaller homes.

[12] The Respondent spoke to the location issues raised by the Complainant. They confirmed that no adjustment was applied for traffic as Waldron Avenue is not a main thoroughfare like Milligan Drive or Northridge Drive. They did indicate that an adjustment may be considered for the subject property in the next assessment year to reflect its proximity to the church. No adjustment would be applied for the proximity to the tennis courts.

### **Findings and Reasons**

[13] The Board finds that there was insufficient evidence produced to alter the assessment. The Complainant's original issue was that the subject property was assessed higher than similar homes in the neighbourhood, but the summary of equity comparables that they provided show

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that half are three-level splits. Of the half that are bungalows, the subject assessment is higher than only two properties (113 Waldron Avenue and 131 Waldron Avenue), both of which are smaller homes and are not being assessed in 2025 with a garage or developed basement. The Respondent noted that basement development for 113 Waldron Avenue was only recently completed and will be reflected in next year's assessment.

[14] The Board was unable to put a lot of weight on the sales evidence presented by the Respondent. The comparables provided were all superior to the subject property and assessed higher. All had developed basements, all but one had a detached garage, three had larger lots and one backed on to a green space. All were located on quieter crescents. The Board ruled out three of these homes (115 Hodson Crescent, 126 Thorson Crescent and 105 Visser Place), as they were so superior to the subject that they were assessed between \$543,000 and \$572,000, which makes them very difficult to compare to a property valued at \$456,000. Of limited use was the sale of 142 Hodson Crescent for a time adjusted value of \$503,100; it shares more similarities to the subject yet has a detached garage and developed basement.

[15] The Board put the most weight on the last sales comparable, 113 Thorson Crescent, which is a smaller home and has a smaller lot than the subject, does have a developed basement but does not have a garage. This property sold for a time adjusted sale price of \$472,100, supporting the subject's current assessment.


[16] In the absence of other market evidence showing sales of more similar homes to the subject property or evidence that three-level splits sell at the same rate as bungalows, the Board is unable to make any changes. The Board notes that the subject is being assessed less than other bungalow properties to reflect the lack of garage and basement development. The Board accepts that bungalows are being assessed higher than three-level split homes based on the Respondent's analysis of available bungalow sales, therefore the Complainant's requested value would be inequitable.

### **Board's Decision**

[17] The assessment is confirmed at \$456,000.

It is so ordered.

Dated at the Town of Okotoks in the Province of Alberta this 13<sup>th</sup> day of June 2025.

  
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Laura Dunbar-Proctor  
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 (29 pages)
C-2	Complainant's Disclosure (29 pages)
R-1	Respondent's Disclosure (17 pages)
C-3	Complainant's 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*
- (e) the Minister.*