

**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:**

Mary Richards - Complainant

- and -

The Town of Okotoks - Respondent

**BEFORE:**

Ryan Nix, Presiding Officer  
Laura Dunbar-Proctor, 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 2024 Assessment Roll as follows:

<b>Roll Number</b>	<b>Address</b>	<b>Assessment</b>
<b>0059720</b>	<b>122 Cimarron Grove Crescent</b>	<b>\$597,000</b>

This complaint was heard on the 28<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:

- Mary Richards, 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 #0238/08/2025-L

## **Preliminary Matters**

[1] There were no preliminary matters raised.

## **Property Description and Background**

[2] The subject property is located at 122 Cimarron Grove Crescent in Okotoks, AB and is a residential one-storey home with a developed basement. The improved area on record is 1,151 SF above grade and 990 SF developed basement area. The year of construction is 2004. It is currently assessed by the Town of Okotoks at \$597,000. The requested value on the assessment complaint form is \$466,000.

## **Issues**

[3] Is the assessment of the property correct?

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

[4] The Board adjusts the assessment to the time-adjusted sale price of \$538,500.

## **Summary of Positions**

### **Complainant:**

[5] The Complainant presented a disclosure statement detailing concerns about being assessed fairly versus larger nearby homes. Pictures and assessment values of several homes in the area were included. Realtor comparable sales from Chad Chapman (REMAX) were also included.

[6] The Complainant mentioned they are a retired senior on a fixed income, and the increase in assessment would be difficult and cause hardship if it led to increased taxes. They mentioned that they had renovated and cleaned up the property from when it was purchased.

[7] Through questioning, it was revealed that the Respondent had contacted the Complainant and offered a \$35,000 reduction in the assessment if the Complainant would drop the appeal. No evidence or rationale was provided as to why the Respondent was offering to reduce the assessment.

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### **Respondent:**

[8] The Respondent submitted an assessment brief for the property detailing the property characteristics on file used to prepare the assessment, street and aerial views of the property, pertinent legislation pertaining to the assessment, and a list of sales comparables for similar properties in the area. The Respondent did not have any significant renovations on file for the property, and indicated that superficial renovations including landscaping and finishes would not be captured in the assessment process and would not affect the assessment value.

[9] The Respondent's list of sales comparables was found to have an error, listing the Assessment-to-Sales Ratio (ASR) for the subject property as 1.04 instead of the actual value of 1.11. The Board questioned the Respondent on this error and if the error had contributed to the offer made to the Complainant of the \$35,000 reduction. The Respondent acknowledged the error but did not give any rationale or evidence for the offer to reduce the assessment.

### **Findings and Reasons**

[10] The Board found that the equity comparables and Realtor comparables presented by the Complainant did not have enough property details so it was not possible to confirm that the subject property had the same characteristics as the comparables. As such, the Board was not able to put significant weight on the Complainant's evidence.

[11] The Board found that the Respondent's sales comparables showed, once the error in ASR was corrected, that the property was assessed outside of the acceptable ratio of 0.95 to 1.05. While it is acceptable for individual properties to fall outside this range, the Board felt that the offer from the Respondent to lower the assessment by \$35,000 indicated that the Respondent also believed the property was over-assessed.

[12] In analyzing the sales comparables provided by the Respondent, the Board felt that the property was similar in square footage and features. As a result, and in absence of other evidence, the board decided to reduce the assessment of the subject property to its time-adjusted sale value of \$538,500, giving it an ASR of 1 and similar assessments to the comparables provided.

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**Board's Decision**

[13] The Board adjusts the assessment to the time-adjusted sale price of \$538,500.

Dated at the Town of Okotoks in the Province of Alberta this 24<sup>th</sup> day of June 2025.



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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 (2 pages)
C-2	Complainant's Disclosure Email 1 (12 pages)
C-3	Complainant's Disclosure Email 2 (4 pages)
C-4	Complainant's Disclosure Email 3 (5 pages)
R-1	Respondent's Disclosure (11 pages)
C-5	Complainant's Rebuttal Email 1 (12 pages)
C-6	Complainant's Rebuttal Email 2 (3 pages)
C-7	Complainant's Rebuttal Email 3 (2 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.*