

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:

Savanna Theroux - 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:

Roll Number	Address	Assessment
0003480	137 Elma Street West	\$512,000

This complaint was heard on the 28th 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:

- Savanna Theroux, Property Owner

Appearing on behalf of the Respondent:

- Nathan Hanberry, Assessor
- Carmel Staley, Assessor

Attending for the Assessment Review Board (ARB):

- Olga Kanevskyi, Clerk

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Preliminary Matters

[1] The rebuttal for this hearing was received later than the deadline. The Board asked the Respondent if they would forego their rights to adequate time, and they agreed. As such, the rebuttal was allowed and accepted into evidence. It should also be noted that the same evidence and similar arguments were presented for 141 Elma Street West, which was up for an appeal hearing on the same day.

Property Description and Background

[2] The subject property is located at 137 Elma Street West in Okotoks, AB and is a residential one-storey home with finished basement. The improved area on record is 770 SF above grade and 215 SF developed basement. The year of construction is 1936. It is currently assessed by the Town of Okotoks at \$512,000. The requested value on the assessment complaint form is \$340,000.

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 (rounded) \$355,000.

Summary of Positions

Complainant:

[5] The Complainant presented their disclosure evidence which included some corrections required to the property statistics, including the basement being unfinished and the garage being not usable as it has a wood floor which is not suitable to park vehicles on.

[6] The Complainant provided MLS sold listings of properties in the area and argued that the subject property is unique and not comparable due to the size and condition. While the subject is an inferior property, it is assessed at \$680/SF while the other MLS listings show values of \$337/SF-\$490/SF.

[7] The Complainant proposed an assessment of \$340,000 which coincides with an assessment per square foot of \$441/SF, much closer to the other MLS listings.

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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 indicated they had already flagged the property as not having a garage, but agreed with the photo evidence provided that the basement should be listed as undeveloped. They proposed an adjusted assessment of \$476,000.

[10] Through questioning, the Complainant highlighted the Assessment-to-Sales Ratio (ASR) at 1.59, well outside of the guidelines of 0.95-1.05. Two of the four comparables were found to be in Tower Hill and not in the Elma Street West neighborhood where the subject is located.

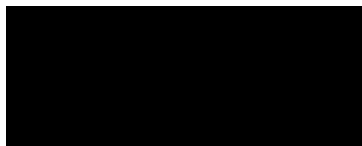
Findings and Reasons

[11] The Board found that the ASR for the subject property was too high without sufficient evidence to account for the variance, indicating that the property was over-assessed. The Board eliminated the two comparables in Tower Hill as they found them to be incomparable due to location. The Board averaged the remaining properties to a per-square-foot assessment rate of \$472/SF and applied it to the subject.

Board's Decision

[12] The Board adjusts the assessment (rounded) to \$355,000.

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



Ryan Nix
Presiding Officer

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**APPENDIX "A"
DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
C-1	Complaint Form (1 page)
C-2	Complainant's Disclosure (27 pages)
R-1	Respondent's Disclosure (12 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.*