

**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:**

Cody and Jaycie Bakker - Complainant

- and -

The Town of Okotoks - Respondent

**BEFORE:**

Ryan Nix, Presiding Officer  
Laura Dunbar-Proctor, Member  
Richard Kobetitch, 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>0104260</b>	<b>16 Storm Mountain Place</b>	<b>\$820,000</b>

This complaint was heard on the 13<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:

- n/a

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] There was a preliminary matter in that the Complainant requested a postponement around noon on the day of the hearing. As per the *Matters Relating to Assessment Complaints Regulation* (MRAC 2018, s.18(1-3)), the panel may not grant a postponement or adjournment except in exceptional circumstances. The Complainant's disclosure previously indicated that they would not be able to attend due to a pre-booked medical appointment, and that was not considered to be exceptional circumstances for an urgent postponement. The Complainant would have had to submit a formal request in writing for rescheduling with enough time for a panel to be convened to consider the postponement, subject to the timelines specified in the *Municipal Government Act* (MGA s.468). The Board asked the Respondent if they would be willing to forego their right of notice regarding the postponement and the Respondent declined.

[2] As per MRAC 2018 s.19, personal attendance is not required by the Complainant, and thus the hearing proceeded.

## **Property Description and Background**

[3] The subject property is located at 16 Storm Mountain Place in Okotoks, AB and is a residential 2-storey home with developed basement and attached garage. The improved area on record is 2550 SF above grade and 950 SF developed basement area. The year of construction is 2012. It is currently assessed by The Town of Okotoks at \$820,000. The requested value on the assessment complaint form is \$695,000.

## **Issues**

[4] Is the subject property assessed too high?

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

[5] The Board confirms the assessment at \$820,000.

## **Summary of Positions**

### **Complainant:**

[6] The Complainant was not in attendance of the hearing, however they did submit a disclosure and rebuttal to be reviewed by the Board.

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[7] The Complainant noted that their property is assessed higher than 3 other houses on the same street, 14, 18, and 22 Storm Mountain Place. They mentioned these properties were similar in size, style, and location.

[8] The Complainant purchased the home in 2023 for \$695,000 and feels this was a peak in the housing market. As such, they feel their assessment is significantly higher than they can expect to receive on the open market.

[9] The Complainant has a family of 5 living on a single income, with significant health concerns with their children.

### **Respondent:**

[10] 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, photos of the property and an MLS listing from 2023, pertinent legislation pertaining to the assessment, and a list of sales comparables for similar properties in the area.

[11] The Respondent also included information on the Complainant's comparables, 14, 18, and 22 Storm Mountain Place. The Respondent noted a significant difference in that the subject property has a finished basement and the comparables do not.

### **Findings and Reasons**

[12] As the Complainant was not at the hearing, the Board was not able to ask clarifying questions regarding the evidence presented. As a result, the Board has relied on the evidence presented by the Respondent indicating that 14, 18, and 22 Storm Mountain Place do not have developed basements and are thus not comparable to the subject. Due to this, the Board put little weight on the comparables provided by the Complainant.

[13] The Board noted the sale price in 2023 at \$695,000 and the assessment-to-sales ratio (ASR) of 1.14. While the ASR ideally should be within the acceptable 5% range of 0.95 to 1.05, it is possible for some individual properties to be outside this range as long as the aggregate falls within acceptable parameters. It is noted that this may be an indication of an assessment that is too high.

[14] In reviewing the sales comparables provided by the Respondent, the Board noted that the subject property has a developed basement while several of the other properties do not. The subject is also larger than most on the list and has a comparable lot size. However, the subject

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property is assessed at a lower assessment per square foot when compared to the average. As such, the Board concluded that the subject property is assessed fairly and does not need adjustment.

[15] While the Board is sympathetic to the economic concerns of the Complainant, it is not within the Board's ability to change an assessment based on compassionate considerations. Board decisions must be based on evidence provided only pertaining to the assessment value of the subject property.

**Board's Decision**

[16] The Board confirms the assessment at \$820,000.

It is so ordered.

Dated at the Town of Okotoks in the Province of Alberta this 10<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	Complainant's Disclosure Email 2 (4 pages)
C-2	Complainant's Disclosure Email 3 (3 pages)
R-1	Respondent's Disclosure (17 pages)
C-3	Complainant's Rebuttal (2 pages)
C-4	Complainant's Rebuttal (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.*