

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:

Roxanne Punko - Complainant

- and -

The Town of Okotoks - Respondent

BEFORE:

Ryan Nix, Presiding Officer

Claire Dunn, 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:

Roll Number	Address	Assessment
0069130	177 Crystal Shores Drive	\$875,000

This complaint was heard on the 2nd day of June 2025 at the Town of Okotoks Municipal Centre Council Chamber at 5 Elizabeth Street, Okotoks, Alberta.

Appearing on behalf of the Complainant:

- Roxanne and Robert Punko

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 were no preliminary matters raised.

Property Description and Background

[2] The subject property is located at 177 Crystal Shores Drive in Okotoks, AB and is a residential two-storey home with a developed basement. The improved area on record is 2,544 SF above grade and 647 SF developed basement area. The year of construction is 2005. It is currently assessed by The Town of Okotoks at \$875,000. The requested value on the assessment complaint form is \$775,000.

Issues

[3] Is the assessment of the property correct? Do the swales and other concerns about the property affect the value?

Board's Findings in Respect of Each Matter or Issue

[4] The Board confirms the assessment at \$875,000.

Summary of Positions

Complainant:

[5] The Complainant presented a disclosure statement detailing concerns about the fair assessment of their property due to multiple concerns including the UV exposure of the south facing property, swale across the back and side of the property (compared to other properties with a swale only across the back of the property), streetlight shining into bedroom windows, and damaged air conditioning system. They also raised concerns about lack of snow removal services by the Town on their street contributing to ice buildup further exacerbated by the swale that empties onto the public sidewalk and street.

[6] The Complainant provided a list of 66 properties for comparison with an average assessment of \$307 - \$355 per SF. This was further pared down to three other groups with similar characteristics. A repair quote for the air conditioning system for approx. \$4,600, active MLS listing for 159 Crystal Shores Drive, and photos of the subject property were also included.

[7] In their rebuttal, the Complainant highlighted that the photos provided in the assessment brief were out of date, sales comparables provided by the Respondent had a significant deviations in assessment per SF, and that the factors noted above would have an

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effect on value, despite them not being recorded in the mass appraisal system.

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.

[9] The Respondent mentioned that swales and streetlights were not tracked in their system and did not have an effect on the assessment values. The Respondent also mentioned that they did not list an air conditioning system on file for the property so that is also not included in the current assessment value.

Findings and Reasons

[10] The Board found that the equity comparables provided by the Complainant did not have adequate information for the Board to confirm that the properties were directly comparable. While square footage and assessment amounts were included, key features such as the amount of fireplaces, and developed basements were not included. As such, the Board was not able to put significant weight on the evidence.

[11] The Board acknowledged that some of the conditions mentioned by the Complainant may affect value to specific buyers, however insufficient evidence was presented for the Board to assign a value to these potential detractors. The UV damage would be experienced similarly to properties on the same side of the street and could be mitigated by normally expected property maintenance. The light from the streetlight could be mitigated by utilizing blackout blinds. The air conditioning, while a benefit when operational, would likely not cause a significant reduction in value.

[12] The Board recognized that the additional swale along the side of the property was relatively unique compared to other similar properties. The presence of a swale could cause concern for potential buyers, but the Board could not assign a value associated with it.

[13] As per the case of *Bentall Retail Services et al v Assessor of Area #9 – Vancouver, 2006 BCSC 424*, a 5% variance in assessment value is an acceptable tolerance. As such, the Board would need to adjust the assessment by more than \$43,750 to be significant. The Board could not find substantial evidence to justify reducing the assessment by this amount and thus maintains the Town's assessment of \$875,000.

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Board's Decision

[14] The Board confirms the assessment at \$875,000.

It is so ordered.

Dated at the Town of Okotoks in the Province of Alberta this 26th 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 (6 pages)
C-2	Complainant's Disclosure (63 pages)
R-1	Respondent's Disclosure (17 pages)
C-3	Complainant's Rebuttal (8 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.*