

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:

Jos Brinkhof - 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
0054350	210 Sheep River Terrace	\$843,000

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:

- 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 were no preliminary matters raised. The Complainant did not attend the hearing however the hearing proceeded as per *Matters Related to Assessment Complaints Regulation (MRAC) 2018 s.19*.

Property Description and Background

[2] The subject property is located at 210 Sheep River Terrace in Okotoks, AB and is a residential two-storey home with an unfinished basement. The improved area on record is 2,356 SF above grade. The year of construction is 2002. It is currently assessed by The Town of Okotoks at \$843,000. The requested value on the assessment complaint form is \$725,000.

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 \$778,000.

Summary of Positions

Complainant:

[5] The Complainant provided a disclosure of evidence including a cover letter stating their position, photos of the subject property, MLS listings including photos for comparable properties, list of upgrades to bring their property to equivalent status of the comparable properties, and costing for the listed upgrades.

[6] The Complainant did not attend the hearing and was not available for questions from the Respondent or the Board.

[7] The Complainant submitted a written rebuttal where they noted that the subject property does not back on to a greenspace and instead backs onto the busy Sheep River Boulevard. They also indicated that the sales comparables of 202 Sheep River Terrace and 68 Sheep River Heights have three-car garages, different from the subject. They also provided a chart showing the assessment per square foot of the comparables including the basement developments, highlighting the subject at \$358 per assessed SF compared to \$252 - \$301 per assessed SF.

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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.

[9] Through questioning, the Respondent indicated that the most comparable property to the subject would be 202 Sheep River Terrace, as it is on the same street and is similar in characteristics to the subject property. It was also noted that assessments assume a reasonable amount of maintenance and upgrading is done by an average reasonable owner, and that the subject property did not have any significant renovations indicated on file.

Findings and Reasons

[10] The subject property does not have a finished basement. In contrast, all of the Respondent's sales comparables included finished basements. Finished basements add significant value to a property. Despite this difference, the subject property was assessed at a value similar to the comparables. The Board accepted the Complainant's estimate that basement development contributes \$65,000 in value. As a result, the Board determined that the assessment should be reduced by this amount.

[11] While the Board did acknowledge the lack of upgrades and age of the property, the 2010 Alberta Queen's Bench case of *Manyluk v Alberta* (2010 ABQB 194) determined that deferred maintenance is a choice made by the homeowner which cannot lead to a reduction in assessment. Assessments are prepared with the assumption that average maintenance is performed by an average owner. The remaining issues described by the Complainant concerning the condition of their property appear to the Board to be conditions that can be remedied by normal upkeep and maintenance.

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Board's Decision

[12] The Board adjusts the assessment to \$778,000.

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 (2 pages)
C-2	Complainant's Disclosure (22 pages)
R-1	Respondent's Disclosure (12 pages)
C-3	Complainant's Rebuttal (4 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.*