

IN THE MATTER OF A COMPLAINT filed with the Town of Okotoks Local Assessment Review Board (LARB) pursuant to the *Municipal Government Act (MGA)*, Chapter M-26.1, Section 460.

BETWEEN:

Warren Moore and Carrie Duncan-Moore - Complainant

- and -

The Town of Okotoks - Respondent

BEFORE:

Laura Dunbar-Proctor, Presiding Officer

Ryan Nix, 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:

<u>Roll Number</u>	<u>Address</u>	<u>Assessment</u>
0007560	66 Lock Crescent	\$551,000

This complaint was heard on the 14th 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] The Complainant was not in attendance and had not provided a disclosure package or rebuttal. The Complainant had also indicated verbally to the Assessment Review Board Clerk on May 12 that they would not be attending the hearing. The Board members conferred and decided that the hearing should proceed as no postponement had been requested. This was in accordance with section 463 of the *Municipal Government Act*:

463 If any person who is given notice of the hearing does not attend, the assessment review board must proceed to deal with the complaint if

- (a) all persons required to be notified were given notice of the hearing, and*
- (b) no request for a postponement or an adjournment was received by the board or, if a request was received, no postponement or adjournment was granted by the board.*

Property Description and Background

[2] The subject property is located at 66 Lock Crescent, Okotoks, AB and is a residential bungalow home with developed basement and detached garage. The improved area on record is 1,337 SF above grade and 1,000 SF developed basement area. The year of construction is 1976 and the subject property backs on to Milligan Drive. It is currently assessed at \$551,000. The requested value on the assessment complaint form is \$450,000.

Issues

[3] Is the assessment amount too high? If so, is there evidence to reduce the assessment to \$450,000 as requested by the Complainant?

Board's Findings in Respect of Each Matter or Issue

[4] The assessment is confirmed at \$551,000.

Summary of Positions

Complainant:

[5] On the complaint form the Complainant has noted the assessment amount as the matter

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for the complaint and identified several grounds for reduction. The list includes issues with the back alley, which is causing flooding to the subject, incomplete municipal construction work on the front lawn of the subject property, as well as the subject's proximity to a multi-family dwelling and home business.

Respondent:

[6] The Respondent provided a property summary and included photos and maps of the subject property. The Respondent reviewed the approaches to value and mass appraisal method for preparing property assessments as required by the *Municipal Government Act*.

[7] Four sales comparables were provided of nearby bungalow properties that sold between September 2021 to December 2023. The sales comparables were shown to share similar characteristics to the subject property in terms of size, age, and lot size. All had developed basements and detached garages. The time adjusted sale prices range from \$534,700 to \$581,100, and the Respondent noted that the subject property assessment fell within that range.

[8] The Respondent also provided equity comparables of four similar bungalow properties located on Lock Crescent. The assessed values ranged from \$498,000 to \$591,000. The average assessment per SF of these properties is \$416/SF and the median is \$424/SF. The subject property is assessed at \$412/SF.

Findings and Reasons

[9] The Board finds that the Complainant did not provide sufficient evidence to support an adjustment to the current assessed value. While the Board may consider the issues listed on the complaint form, it must be in the context of how they affect market value. No market evidence was provided to support the requested adjustment, or the impact to value due to the issues with the alley or proximity to a multi-family dwelling or home business.

[10] The only market evidence before the Board were the sales comparables provided by the Respondent. The Board notes that two of the properties sold are also located on Lock Crescent with the subject property, and the time adjusted sale prices support the current assessment.

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Board's Decision

The assessment is confirmed at \$551,000.

It is so ordered.

Dated at the Town of Okotoks in the Province of Alberta this 5th day of June 2025.



Laura Dunbar-Proctor
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	Fax from Complainant (1 page)
R-1	Respondent's Disclosure (14 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.*