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:

Marek Kiejko - Complainant

- and -

The Town of Okotoks - Respondent

BEFORE:

Laura Dunbar-Proctor, Presiding Officer
Sheri Kurtz, Member
Andrew Roy, 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 2025 Assessment Roll as follows:

Roll Number	Address	Assessment
0101020	**104 Drake Landing Terrace**	**$891,000**

This complaint was heard on the 12th day of May 2026 at the Town of Okotoks Municipal Centre Council Chamber at 5 Elizabeth Street, Okotoks, Alberta.

Appearing on behalf of the Complainant:
- Complainant was not in attendance

Appearing on behalf of the Respondent:
- Nathan Hanberry, Assessor

Attending for the Assessment Review Board (ARB):
- Krista Conrad, Clerk

Preliminary Matters

[1] The Complainant was not in attendance and did not request a postponement. The hearing was adjourned for ten minutes to give the Complainant an opportunity to appear and present their disclosure. The hearing then proceeded since 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 104 Drake Landing Terrace in Okotoks, AB and is a two-storey detached house with developed basement and an attached garage. The improved area on record is 2,450 sq. ft. and the 807 sq. ft. developed basement area. The land area is 5,291 sq. ft. The year of construction is 2012. It is currently assessed by The Town of Okotoks at $891,000. The requested value on the assessment complaint form is $799,000.

Issues

[3] Is the assessment value of the subject property too high compared with similar neighbouring properties?

Board's Findings in Respect of Each Matter or Issue

[4] The Board confirms the assessed value at $891,000.

Summary of Positions

Complainant:

[5] The Complainant noted on their initial complaint form that the subject property was being assessed higher than properties that were similar, as well as properties that were newer homes with additional features and improvements.

[6] The Complainant supported their requested value by including evidence of three listed properties in Okotoks. They argued that each one had superior features that the subject did not have, including fully finished basements, three car garages, an extra bathroom, newer

construction and high-tech options. The Complainant changed their requested value to $822,000 in light of these comparables.

[7] The Complainant included the MLS listings for each comparable property, which showed the list price, address, MLS description, property summary, and building features. All were indicated to be active around the time of the Complainant's disclosure. Comparable list prices ranged from $830,000 to $849,900.

Respondent:

[8] The Respondent provided a property summary and included an exterior photo and aerial 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*.

[9] Four sales comparables were provided of nearby two-storey properties that sold between September 2023 and October 2024. The sales comparables were shown to share similar characteristics to the subject property in terms of size and age and land area. All had attached garages, all but one had walkout basements, and all but one had a developed basement. The time adjusted sale prices of these comparables indicated a range of value between $847,500 to $1,036,100, and the median assessment to sales ratio was 0.955. Three of the included sales comparables are located on the same street as the subject.

[10] The Respondent noted that the sale of 162 Drake Landing Terrace was the best comparable with the subject as it was the most similar in living area and was the second newest. The time adjusted sale price for this property is $847,500 and it is the only comparable not assessed with basement development.

<u>Findings and Reasons</u>

[11] The Board finds that the Complainant did not provide sufficient evidence to support an adjustment to the current assessed value. The initial complaint form suggested that the subject was being unfairly assessed higher than superior properties, but no other assessed values were produced for the Board to make that comparison.

[12] Market evidence is very helpful to determine whether an assessment is correct; however, the Board could put little weight on the active listings provided by the Complainant. The Board has no way of determining what the final sale prices of these comparables may be, or how 2026 sales may be used to accurately illustrate market conditions as of July 1 2025, rather than reflect the 2026 real estate market.

[13] More weight was given to the sales comparables submitted by the Respondent, which showed that similar properties had time adjusted sale prices above the Complainant's requested value of $822,000.

[14] The Board did flag a potential factual discrepancy after reviewing the disclosure of the Complainant but was unable to make a final determination on it during the hearing without the Complainant's confirmation. The Complainant disclosure appeared to suggest that the subject property either did not have a developed basement or that it was not fully developed, while the Respondent's information was that the developed basement area was 807 sq. ft. Through questioning, the Respondent confirmed that the building permit for developing the basement was issued in April 2020 and that the building inspector had marked it as completed. Further conversation between the Complainant and the assessor may be advisable to confirm whether the development did occur or has since been removed. As noted, the Respondent's best comparable, 162 Drake Landing Terrace, sold without a developed basement and its assessment is closer to what the Complainant argues their home should be assessed at. The Board must proceed on the evidence before it and so is unable to alter the current assessment, but the question of whether basement development exists is one the Complainant could take up with the assessor outside of this proceeding.

<u>Board's Decision</u>

[15] The Board confirms the assessed value at $891,000.

It is so ordered.

Dated at the Town of Okotoks in the Province of Alberta this 10th day of June 2026.

[redacted]

Laura Dunbar-Proctor
Presiding Officer

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

NO.	ITEM
C-1	Complainant's Disclosure Email (1 page)
C-2	Complainant's Disclosure Attachment 1 of 4 - Letter (2 pages)
C-3	Complainant's Disclosure Attachment 2 of 4 – MLS Listing (7 pages)
C-4	Complainant's Disclosure Attachment 3 of 4 – MLS Listing (8 pages)
C-5	Complainant's Disclosure Attachment 4 of 4 – MLS Listing (7 pages)
R-1	Respondent's Disclosure Email (1 page)
R-2	Respondent's Disclosure Attachment 1 of 1 (11 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.*