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:

Michael Clendening - Complainant

- and -

The Town of Okotoks - Respondent

BEFORE:

Laura Dunbar-Proctor, Presiding Officer
Richard Kobetitch, 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 2025 Assessment Roll as follows:

Roll Number	Address	Assessment
0099920	**198 Cimarron Vista Way**	**$572,000**

This complaint was heard on the 21st 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:
- Michael Clendening

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

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

Preliminary Matters

[1] There were no preliminary matters raised.

Property Description and Background

[2] The subject property is located at 198 Cimarron Vista Way in Okotoks, AB and is a residential two-storey home with a developed basement and no garage. The improved area on record is 1,455 sq. ft. and 578 sq. ft. developed basement area. The land area is 3,597 sq. ft. The year of construction is 2011. It is currently assessed by The Town of Okotoks at $572,00. The value requested by the Complainant during the hearing was $472,875 based on $325/ sq. ft.

Issues

[3] Is the current assessment for the subject too high based on market evidence? Is the assessment inequitable at $356/ sq. ft. compared to other homes in the area assessed at $325/ sq. ft.?

Board's Findings in Respect of Each Matter or Issue

[4] The Board confirms the assessed value at $572,000.

Summary of Positions

Complainant:

[5] For the initial disclosure only the complaint form was submitted. The assessment amount was noted as being the matter under complaint. The Complainant noted that their home was being assessed higher than other houses for sale in the area, and that their assessment could be broken down to $356/ sq. ft. while other homes were assessed at $325/ sq. ft. They also asserted that they do not have a garage but it seemed as if they were being assessed with one.

[6] The Complainant argued that their home was very basic and did not have the luxuries that other properties with lower assessments did. They described their home as having cheap carpets and other flooring, cheap cabinetry, no laundry room, no fireplace, a small yard with no garage. They described the basement finish on the subject as not being good, and that it needs to be removed and redone. They advised that the subject now needs a new roof, which will cost $10,000.

[7] The Complainant argued that the sales comparables provided by the Respondent were dissimilar to the subject property in several ways, although they acknowledged that they were similar in that none of them had any type of garage. They questioned why almost all of the Respondent's comparables were assessed less than their sale prices.

[8] The Complainant questioned how their assessment could have increased 11% since the previous year in a declining real estate market. To support this claim, they referenced an article in the Western Wheel describing that 2025 was not a seller's market.

[9] In rebuttal, the Complainant provided several documents: a flyer from the Town of Okotoks describing an increase to the provincial education tax; a section of a report from REALTOR.ca showing the market trend in Okotoks over the last ten years and a twelve month period between April 2025 to March 2026; an exterior photograph of the subject; the subject property's 2026 Notice of Assessment; a Western Wheel article (dated April 8 2026); and two summary tables of 17 real estate listings in Okotoks. They described that the best comparable to the subject is 67 Cimarron Meadows Bay, although it had luxuries that the subject doesn't have, and is actively listed for $579,000, which works out to $396/ sq. ft. They also stated that their home should be valued for "less than $525,000 based on the selling prices of these other homes".

Respondent:

[10] 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*.

[11] Five sales comparables were provided of two-storey properties in Cimarron that sold between September 2024 and June 2025. The sales comparables were shown to share similar characteristics to the subject property in terms of size and lot size, and none had a detached garage. Only two of the comparables had a developed basement, and none had a walkout basement. The time-adjusted sales ranged from $501,000 to $561,200. The median ASR of these sales was 0.95. The assessed values ranged from $469,000 to $584,000. The average assessment rate per square foot is $367.

[12] The Respondent noted that the subject was assessed on the higher end of this range of comparables, but that this was accurate and equitable since it is also the newest construction, has basement development and walkout, has the largest lot and one of the larger living areas in this grouping. They suggested that the most comparable to the subject property was 60 Cimarron Grove Close.

[13] The Respondent noted that all of the Complainant's market data was from 2026 and could not have been used to prepare the current assessment. This data would be included in the analysis for next year's assessment.

Findings and Reasons

[14] The Board finds that the Complainant did not provide sufficient evidence to support an adjustment to the current assessed value. The Board can put no weight on new evidence that was submitted by the Complainant in rebuttal. The onus on a property assessment complaint is anchored in s. 460(9) of the Municipal Government Act, which requires the Complainant to indicate (i) what information on the assessment notice is incorrect, (ii) in what respect that information is incorrect, (iii) what the correct information is, and (iv) the requested value. The evidence submitted by the Complainant should have been disclosed as of the disclosure date on the Okotoks Assessment Review Board Notice of Hearing, which states that "The Complainant must provide full disclosure on or before Wednesday, April 29, 2026," including "all documentary evidence to be presented at the hearing." Rebuttal is intended to allow the Complainant to respond directly and specifically to the municipality's evidence, not to introduce new evidence to make their case. The Board is guided by GSL Chevrolet Cadillac Ltd v Calgary (City), 2013 ABQB 318 at para 20 and 21, which confirms that the Complainant needs to provide sufficient evidence to support their complaint and does not need to know how the Respondent would defend the assessment first.

[15] The Complainant's original issue was that the subject property was being assessed with a detached garage, which was not borne out. Their testimony regarding the quality of their basement development and whether it should be assessed at all, is something that could be discussed with the assessor outside of these proceedings. Since there is no evidence submitted to support this, for example, interior photographs of the basement, the Board is unable to make a determination on this point.

[16] The Board was not persuaded by the Complainant's argument that the subject assessment should be reduced to $472,875 using a rate per square foot of $325. This rate appears to be an average of the rate per square foot attached to the 17 active Okotoks listings which they had provided in rebuttal. The Board can put no weight on this new evidence, as

discussed above. But even if these listings were submitted by the disclosure date, 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. Applying an average rate per square foot derived from properties dissimilar from the subject is not an appropriate methodology, as it fails to grapple with the market value impact of the differences in these comparables with the subject. The Complainant's noted best comparable, 67 Cimarron Meadows Bay, has a list price per square foot of $396, so it is unclear how it was intended to support a reduction to the subject assessment.

[17] The Board finds that there is not enough information to alter the assessment based on the 11% increase in value since last year. While an atypical year-over-year increase in value may indicate an issue with the assessment, it may also reflect a change in the assessment data used or simply a different dataset of sales that have occurred since the prior year's assessment was prepared. There is nothing in evidence to show that this is an error in the data used, or that the subject has increased at a different rate than similar properties. The Western Wheel article and the REALTOR.ca information is proof only of the average shift in the entire residential market, not proof of value for a single property.

[18] The only market evidence before the Board was the sales comparables provided by the Respondent. The Board notes that all sales transacted less than a year before the July 1, 2025 valuation date and all sold for well over the Complainant's requested value of $472,875. The assessor's best comparable (60 Cimarron Grove Close) had a time-adjusted sale price of $530,600 and was assessed at $540,000. These sales establish a market value range from $501,000 to $561,200 (time adjusted values). It is reasonable and equitable that the subject property has the second highest assessment out of this table of comparables due to its superior age, lot size, building area, basement development and walkout.

<u>Board's Decision</u>

[19] The Board confirms the assessed value at $572,000.

It is so ordered.

Dated at the Town of Okotoks in the Province of Alberta this 22nd day of June 2026.

[redacted]

Laura Dunbar-Proctor
Presiding Officer

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

NO.	ITEM
R-1	Respondent's Disclosure Email (1 page)
R-2	Respondent's Disclosure Attachment 1 of 1 (11 pages)
C-1	Complainant's Rebuttal Disclosure Email (2 pages)
C-2	Complainant's Rebuttal Disclosure Attachment 1 of 8 – Screenshot of Town Website (1 page)
C-3	Complainant's Rebuttal Disclosure Attachment 2 of 8 – Screenshot of Respondent Disclosure (1 page)
C-4	Complainant's Rebuttal Disclosure Attachment 3 of 8 – Screenshot from Realtor.ca (1 page)
C-5	Complainant's Rebuttal Disclosure Attachment 4 of 8 - Photo (1 page)
C-6	Complainant's Rebuttal Disclosure Attachment 5 of 8 – Notice of Assessment (1 page)
C-7	Complainant's Rebuttal Disclosure Attachment 6 of 8 – Western Wheel article (1 page)
C-8	Complainant's Rebuttal Disclosure Attachment 7 of 8 – Comparison chart (2 pages)
C-9	Complainant's Rebuttal Disclosure Attachment 8 of 8 – Comparison chart (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*