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:

Donald Galloway - 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
0050960	**301, 16 Poplar Avenue**	**$251,000**

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:

- Donald Galloway, Property Owner

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 301, 16 Poplar Avenue in Okotoks, AB and is a residential condominium unit with one surface parking stall included on title. The improved area on record is 906 sq.ft. The year of construction is 2000. It is currently assessed by The Town of Okotoks at $251,000. The requested value on the assessment complaint form is $225,000.

Issues

[3] Is the assessment of the subject property too high in light of recent sales in the building? Is a 7.7% increase in assessment reasonable in a slowing market?

Board's Findings in Respect of Each Matter or Issue

[4] The Board confirms the assessed value at $251,000.

Summary of Positions

Complainant:

[5] The Complainant noted on their initial complaint form that the subject property was being assessed higher than recent sales activity in their building would support. They showed that unit 201 (which had the same square footage as the subject) sold for $225,000 in April 2025 and unit 403 (22 sq.ft. smaller than the subject) sold for $205,000.

[6] The Complainant argued that their building was less desirable than nearby condominium buildings due to having higher condominium fees and ground and street parking only, rather than a carport or underground parking. They indicated that monthly condominium fees in their building for similar-sized units ranged from $531.94 to $548.19, while fees in neighbouring buildings were $350 per month for a 1,000 sq. ft. unit at 2 Lineham Avenue and $450 per month for a 1,000 sq. ft. unit at 7 Lineham Avenue.

[7] The Complainant also argued that the 7.7% increase in their assessment from last year was not supported. They submitted an article from the Western Wheel dated January 5, 2026 which published findings from the Calgary Real Estate Board (CREB). According to CREB, the benchmark

price of a typical home in Okotoks was down 1.6%, to $600,000 in 2025 from $612,400 at the end of 2024, and the detached benchmark price was down 1.1%, to $679,200 in 2025 from $690,100 in 2024.

Respondent:

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

[9] Five sales (including that of the subject) were provided of nearby residential condominium properties that sold between July 2022 and June 2025. The sales comparables were shown to share similar characteristics to the subject property in terms of size and building age. The time adjusted sale prices of these comparables indicated a range of value between $225,000 to $290,900, and the median assessment to sales ratio was 0.97. The subject unit sold in May 2024 for $260,000 and had a time adjusted sale price of $278,800. Two of the included sales comparables are located in the same building as the subject, including the sale of unit 201. The other two sales comparables were from apartment buildings in the immediate neighbourhood. The Respondent noted that the sale of unit 403 in the subject building had not been processed through the Alberta Land Titles Office at the time of their analysis, and so that sale would be included in the preparation of next year's assessment.

[10] The Respondent spoke briefly to the time adjustments of their sales comparables as they showed an increasing real estate market rather than a declining or flattening one. The Respondent attested that the valuation model and time adjustment analysis was prepared with a dataset comprised solely of condominiums rather than including single residential properties, although they could not confirm whether condominium townhouses were also included in that dataset. The Respondent argued that they did not see any decrease in the market until around May or June of 2025, and that any decreases would likely be reflected in later 2025 sales rather than those transacting in the three years before the July 1, 2025 valuation date.

[11] Through questioning by the Board, the Respondent confirmed that there were many other sales within the subject building but they had chosen to include these five as they were the largest units. They also indicated that they did not see a market value difference in the way the units in the subject building transacted compared with other apartment buildings.

Findings and Reasons

[12] The Board finds that there was insufficient evidence to support an adjustment to the current assessed value. One of the arguments made by the Complainant was their building was less desirable than others in the vicinity due to a lack of covered parking and higher condominium fees. While the Board agrees that these factors potentially could affect market value, no evidence was submitted to confirm the difference in fees and no sales comparables from the other buildings were brought forward by the Complainant to illustrate that they were selling differently than the subject property in the open market.

[13] The Board was unable to put a great deal of weight on the Western Wheel news article as the content refers to detached single-family homes. The Board is unable to use it for guidance on the recent trends in the local apartment condominium market.

[14] The Board agrees that the sale of unit 201, 16 Poplar Avenue is a good comparable since it occurred shortly before the valuation date. It is unclear though, whether this one sale is showing a downward trend in the market or is an outlier. The broader sales range of $225,000 to $290,900 does not support treating unit 201 as representative of a downward trend. The Board considers the other sales comparables in evidence to also be good indicators of value and notes that the assessment of the subject unit is within the range of time adjusted sale prices provided by the Respondent, and that the 2024 purchase price of the subject unit at $260,000 (time adjusted price $278,800) supports the current assessment.

Board's Decision

[15] The Board confirms the assessed value at $251,000.

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 (6 pages)
R-1	Respondent's Disclosure Email (1 page)
R-2	Respondent's Disclosure Attachment 1 of 1 (16 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.*