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:

Greg and Louise Forsyth - Complainants

- and -

The Town of Okotoks - Respondent

BEFORE:

Andrew Roy, Presiding Officer
Nathalie Gasse Farrah, 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
0056710	**34 – 100 Sheep River Drive**	**$696,000**

This complaint was heard on the 22nd 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:

- Greg Forsyth

Appearing on behalf of the Respondent:

- Nathan Hanberry, Assessor

Attending for the Assessment Review Board (ARB):

- Krista Conrad, Clerk

Preliminary Matters

[1] The Complainants' original complaint form identified two issues: Issue #1 (the description of the property, specifically the recorded above-grade floor area) and Issue #3 (the assessment amount). Prior to the hearing, the parties resolved Issue #1. The Respondent agreed that the recorded above-grade floor area had inadvertently captured utility room space that should not be counted as above-grade living area, and recommended a downward adjustment of the assessment from $696,000 to $685,000 to reflect the correction. The Respondent placed the revised recommendation on the record at the hearing. Issue #3, the contested assessment amount, remained for the Board's determination and is addressed in the analysis that follows.

Property Description and Background

[2] The subject property is a residential semi-detached bungalow (duplex) with a developed basement and an attached garage, located at 34 – 100 Sheep River Drive in Okotoks, Alberta (Roll No. 0056710), within the Sheep River Vistas complex. The home was constructed in 2002. Per the Respondent's Brief, the above-grade area is 1,521 square feet, the lower-level area is 832 square feet, and the lot area is 5,668 square feet. The property is currently assessed by the Town of Okotoks at $696,000. The Complainants purchased the subject in November 2025 for $612,500 and request that the assessed value be reduced to that amount.

Issues

[3] The issue before the Board is whether the assessed value of $696,000 reflects market value, namely the amount the subject property might reasonably be expected to realize if sold by a willing seller to a willing buyer on the open market at the legislated valuation date of July 1, 2025, having regard to the characteristics and physical condition of the property at the condition date of December 31, 2025: *MGA*, s. 1(1)(n) and s. 289(2); Matters Relating to Assessment and Taxation Regulation (*MRAT*), Alta. Reg. 203/2017, ss. 5 and 6.

Board's Findings in Respect of Each Matter or Issue

[4] The Board adjusts the assessment from $696,000 to $663,000. Reasons follow.

Summary of Positions

Complainant:

[5] The Complainants submit that the 2026 assessment of $696,000 does not reflect market value. Their position rests on three points: (i) the subject's recorded above-grade area is incorrect; (ii) their November 2025 purchase price of $612,500 is the most reliable evidence of market value; and (iii) the prior year's 2025 assessment of $665,000 was already above market value, and the 2026 assessment of $696,000 is further above market value.

[6] The Complainants tendered the MLS listing for the subject's November 2025 sale, which records a sale price of $612,500 and an above-grade area of 1,537 square feet. They submit that the Town's recorded above-grade area of 1,521 square feet understates the actual size of the home.

[7] The Complainants submit that the November 2025 purchase price of $612,500 is the most reliable indicator of market value because it is an actual arm's-length transaction involving the subject property only months after the legislated valuation date of July 1, 2025.

[8] The Complainants' requested assessed value is $612,500.

Respondent:

[9] The Respondent's original position, set out in his Brief, was to confirm the assessment at $696,000 based on a sales-comparison mass-appraisal analysis of four comparable duplex bungalows in the Sheep River Vistas complex: 16, 22, 14 and 26 – 100 Sheep River Drive. All four comparables share the subject's 1,521 square feet above grade, 2002 or 2003 construction, and attached garage. The Respondent applies a time-adjustment factor to each comparable. Time-adjusted sale prices range from $705,400 to $834,800. The corresponding assessments range from $726,000 to $773,000. The reported median assessment-sales ratio is 1.01.

[10] Prior to the hearing, on review of the Complainants' disclosure including the MLS listing for the subject's November 2025 sale, the Respondent revised his position and recommended a downward adjustment to $685,000 to reflect a correction to the recorded above-grade floor area, removing utility room space that should not have been counted as above-grade living area. The revised recommendation was placed on the record at the hearing.

Findings and Reasons

Legislative framework and approach

[11] Assessments must be prepared using mass appraisal, must be an estimate of the value of the fee simple estate, and must reflect typical market conditions for properties similar to the subject: *MRAT* s. 5. Each assessment must reflect the characteristics and physical condition of the property at December 31 of the year prior to the year of taxation: *MGA* s. 289(2). On a complaint, the Board's authority to change the assessment roll is found in *MGA* s. 467(1). That authority is constrained by s. 467(3), which directs the Board not to alter an assessment that is fair and equitable, taking into account the valuation and other standards set out in the regulations, the procedures set out in the regulations, and the assessment of similar properties or businesses in the same municipality.

[12] The onus on a property assessment complaint is anchored statutorily in s. 460(9) of the *MGA*, which requires the Complainant to indicate (i) what information shown on the assessment notice is incorrect, (ii) in what respect that information is incorrect, (iii) what the correct information is, and (iv) the requested assessed value: *GSL Chevrolet Cadillac Ltd v Calgary (City)*, 2013 ABQB 318 at paras 32 and 35 (*GSL Chevrolet*). The practical operation of that statutory burden has been articulated by the Alberta Court of King's Bench in *Beta Management Inc v Edmonton (City)*, 2017 ABQB 571 at paras 139–141 (*Beta Management*), as carrying three distinct components: (a) the Complainant bears an evidential burden to provide some evidence supporting their contention that the assessment is incorrect, sufficient to set out a "case to meet"; (b) if the Complainant discharges that evidential burden, the Respondent municipality takes up an evidential or "tactical" burden of putting forward evidence supporting the assessment, on pain of having the assessment altered if it does not respond; and (c) the ultimate or persuasive burden remains with the Complainant on the balance of probabilities. The Complainant is not required to establish their entire case before the Respondent must engage; once the Complainant provides some accepted evidence demonstrating the assessment is incorrect, the Respondent must respond: *Ross v Edmonton (City)*, 2016 ABQB 730 at para 21 (*Ross*). The same framework has been articulated in different terms as a doubt-raising threshold: *Costco Wholesale Canada Ltd v City of Medicine Hat*, 2022 ABQB 129 at paras 32 and 66 (*Costco (Medicine Hat)*); *Costco Wholesale Corporation v Calgary (City)*, 2022 ABKB 615 at para 44 (*Costco (Calgary)*). When assessing whether the Complainant has set out a case to meet, the Board is not required to accept the Complainant's evidence at face value: *Costco (Calgary)* at para 44.

[13] The Board is also guided by *Baron Real Estate Investments Ltd v Edmonton (City)*, 2021 ABCA 64 at para 44 (*Baron*), which frames the panel's task as providing intelligible, transparent reasons capable of justifying the conclusion that a willing seller and a willing buyer would agree on the assessed price for the property as it stood on the relevant condition date.

Whether the Complainants have discharged the evidential burden

[14] The Board finds that the Complainants have discharged their evidential burden under *Beta Management* at paras 139–141. The November 2025 sale of the subject for $612,500, only months after the July 1, 2025 valuation date, and the MLS-recorded above-grade area of 1,537 square feet, are each evidence sufficient to raise a doubt about the reliability of the original $696,000 assessment. The Complainants have raised a sufficient doubt to shift the onus to the Respondent.

Whether the Respondent has discharged the tactical burden

[15] The Board finds that the Respondent has taken up, but has only partially discharged, the tactical burden under *Beta Management* at paras 139–141. The Respondent's response had two components. First, on review of the Complainants' disclosure, the Respondent accepted the above-grade area correction and revised the assessment recommendation from $696,000 to $685,000, as recorded at paragraph [1] above. The Board accepts that as meaningful engagement with one of the Complainants' specific concerns. Second, however, the Respondent did not undertake any property-specific feature adjustment to address the differences between the subject and the comparable set. All four comparables in the Respondent's Brief have walkout basements and back onto greenspace; the subject has neither feature. The Respondent did not adjust for those differences in the Brief or in his revised recommendation. The Respondent's $685,000 figure therefore captures the above-grade area correction but does not capture the feature differences between the subject and the Respondent's own comparables. The Board addresses those feature differences in the analysis that follows, using the adjustment ranges the Respondent identified at the hearing.

What the willing buyer and willing seller would agree to

[16] The Board does not adopt the Complainants' November 2025 purchase price of $612,500 as the assessed value. Per *MRAT* s. 6, an assessment must be an estimate of value at July 1 of the assessment year. A sale that closes approximately four months after the valuation date does not, on its own, displace the contemporaneous market evidence applicable as at July 1, 2025. The November 2025 sale is noted by the Board as supporting evidence of market direction in the second half of 2025, but is not the controlling indicator of value.

[17] The Board adopts a comparable-sales analysis using 14 – 100 Sheep River Drive as the most reliable individual comparable to the subject. 14 – 100 Sheep River Drive is the most reliable comparable for three reasons: (i) it is in the same Sheep River Vistas complex as the subject; (ii) it matches the subject on year of construction (2002), structure type (duplex with one-storey and basement), and attached garage, and its recorded above-grade area of 1,521

square feet is the closest of the four comparables to the subject (and, after the above-grade area correction at paragraph [1], slightly larger than the subject); and (iii) of the four comparables in the Respondent's Brief, 14 – 100 Sheep River Drive provides the cleanest single comparator to apply feature-by-feature adjustments to.

[18] The Board identifies two material feature differences between 14 – 100 Sheep River Drive and the subject. First, 14 – 100 Sheep River Drive has a walkout basement; the subject does not. Second, 14 – 100 Sheep River Drive backs onto greenspace; the subject does not, per the Respondent's Brief. Both differences favour 14 – 100 Sheep River Drive in market terms and require a downward adjustment when its time-adjusted sale price is applied to the subject.

[19] The Board adopts a downward adjustment of 1% for the walkout basement and 5% for the greenspace backing, for a combined downward adjustment of 6%. The Board takes those adjustment figures from the evidence the Respondent himself provided at the hearing: in response to questioning from the Board, the Respondent identified the typical mass-appraisal adjustment ranges in this complex as 1% to 2% for a walkout basement and 5% to 10% for backing onto greenspace. The Board adopts the low end of each range, which is conservative in favour of the Respondent. Applied to the time-adjusted sale price of 14 – 100 Sheep River Drive of $705,400, the 6% combined adjustment produces an indicated value of approximately $663,000 ($705,400 × 0.94 = $663,076, rounded).

[20] The Board's value of $663,000 is corroborated by the broader evidence: it sits above the subject's November 2025 sale price of $612,500 (consistent with the market decline observed between July 2025 and the November 2025 closing date), and below the Respondent's revised recommendation of $685,000 (consistent with the feature-by-feature adjustments the Respondent did not himself undertake). The Board does not need to credit the Complainants' requested value of $612,500 to reach this result; the comparable-sales analysis using 14 – 100 Sheep River Drive with adjustments for walkout and greenspace differences, drawn from the Respondent's own hearing evidence on adjustment ranges, is sufficient.

<u>Board's Decision</u>

[21] The Board adjusts the assessment of 34 – 100 Sheep River Drive (Roll No. 0056710) from $696,000 to $663,000. The Complainants' filing fee is to be refunded pursuant to *MGA* s. 481(1).

It is so ordered.

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

And[redacted]
Presiding Officer

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

NO.	ITEM
C-1	Complaint Form
C-2	Complainant's Disclosure
R-1	Respondent's Disclosure Email (1 page)
R-2	Respondent's Disclosure Attachment 1 of 1 – 34 100 Sheep River Drive Assessment Brief Respondent Disclosure (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*