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:

Bryne and Joan Gramlich - 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
0076890	**99 Crystal Green Drive**	**$843,000**

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:
- Bryne and Joan Gramlich

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 99 Crystal Green Drive in Okotoks, AB and is a residential two-storey home with an attached garage, backing on to a golf course. The improved area on record is 2,329 sq. ft. with an undeveloped basement. The land area is 5,282 sq. ft. The year of construction is 2007. It is currently assessed by The Town of Okotoks at $843,000. The requested value on the assessment complaint form is $759,000.

Issues

[3] Is the current assessed value too high in relation to comparable properties which sold prior to July 1, 2025?

Board's Findings in Respect of Each Matter or Issue

[4] The Board confirms the assessed value at $843,000.

Summary of Positions

Complainant:

[5] The Complainant's argument that their home is over-assessed is based on comparable properties from Crystal Green Drive which sold prior to the valuation date. They supported their requested value by including five sales as market indicators, ranging from August 2024 to June 2025. The sales comparables were included for their stated similarity to the subject property in terms of property type, age and style of home, square footage and lot characteristics. The sale prices ranged from $764,500 to $887,000, or from $313/ sq. ft. to $349/ sq. ft. The Complainant notes the average rate per square foot of these similar properties to be $330.

[6] The Complainant included an analysis of these five sales comparables, where they made value adjustments to each in order to take into account differences from the subject property. The specific characteristics they adjusted for were basement development, living area and upgrades. In this way, they utilized each sale price to derive five potential values for the subject property, represented by the value in the Comparable Adjustment column.

[7] In the Complainant's Comparable Sales Analysis, there were four tables. Table #1 includes the sales, but with no adjustments for the differences in characteristics. Table #2 includes the sales, plus adjustments for whether they have a basement, or any upgrades, and the adjustment for living area differential was based on the average $330/ sq. ft. Table #3 adjusts for all the same characteristics, but uses each property's sold rate per square foot to adjust for living area instead of the average $330/ sq. ft.

[8] Table #4 adjusts for basement development and living area only (using each sale's specific rate per square foot for area), omitting any adjustment for upgrades to the home. The Complainant noted that this Table is likely the most useful, acknowledging that the value of upgrades can be subjective. With all five sales included, the average potential rate per square foot for the subject could be $312. The Complainant noted that if the property with the lowest potential rate per square foot is removed (118 Crystal Green Drive) the average would increase to $319/ sq. ft.

[9] The Complainant noted that they discussed the subject property's potential value with real estate experts, specifically Visionary Realty Group and Royal LePage, who also provided the adjustment values that the Complainant used for the basement and house upgrades in their analysis. Based on those discussions they estimated that they should be assessed at $759,000 or $320/ sq. ft.

[10] The Complainant asked the Board to note the sale of 119 Crystal Green Drive, a property they felt was particularly comparable to the subject, and which sold in August 2024 for $764,500.

Respondent:

[11] The Respondent provided a property summary and included a photo 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*.

[12] Eight sales comparables were provided of nearby two-storey properties that sold between July 2023 and June 2025. The sales comparables were shown to share similar characteristics to the subject property in terms of living area, lot size, age and structure type. All had attached garages, but not all backed on to the golf course. Lot sizes ranged from 4,941 sq. ft. to 6,062 sq. ft. as compared to the subject property's 5,282 sq. ft. lot. The time adjusted sale prices ranged from $777,600 to $935,400.

[13] The Respondent also noted that 119 Crystal Green Drive was the most comparable with the subject, based on living area, lot size, age, backing on to the golf course and having no basement development. The difference in the assessment was attributed to 119 Crystal Green Drive having a garage that was 100 sq. ft. larger.

Findings and Reasons

[14] The Board found the Comparative Sales analysis provided by the Complainant to be thoughtfully prepared, but found that it contained important gaps and was unable to rely on it to make any changes to the subject's assessed value. The most important missing information was an adjustment to each comparable sale price to reflect and acknowledge that the market had changes that occurred between the date of sale and the assessment valuation date, July 1 2025. The missing information would have changed the Comparable Adjustment values calculated for the subject. It was unclear to The Board how the realtors, who provided the adjustments, applied them to each comparable, including whether these were ballpark figures or whether they had specific knowledge of these properties.

[15] The Board notes that the two most recent sales in the Complainant's analysis (and closest to the valuation date) were for 52 Crystal Green Drive and 139 Crystal Green Drive, and show a range of value from $825,000 to $887,000, which the current assessment falls within.

[16] More weight was given to the sales comparables submitted by the Respondent, which showed that similar homes had time adjusted sale prices above the Complainant's requested value of $759,000, including the comparable that both parties agreed was the best (119 Crystal Green Drive) which had a time adjusted sale price of $791,100. The three most recent sales that the Respondent included (118 Crystal Green Drive, 501 Crystal Green Mews and 120 Crystal Green Drive) do not back on to the golf course like the subject does and indicate a range of value between $775,000 to $797,500.

[17] The Board finds that the Complainant did not provide sufficient evidence for the argument that the golf course adds little value to the subject property. The Complainant's own sales evidence shows two sales not on the golf course, averaging $786,250 and three sales backing on to the golf course with an average price of $825,500. In the Respondent's evidence, there were four sales not on the golf course, averaging a time-adjusted sale price of $798,425 and four sales backing on to the golf course with an average time-adjusted sale price of $847,100.

Board's Decision

[18] The Board confirms the assessed value at $843,000.

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
C-1	Complainant's Disclosure (2 pages)
C-2	Complainant's Disclosure (10 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.*