

IN THE MATTER OF A COMPLAINT filed with the Town of Okotoks Local Assessment Review Board (LARB) pursuant to the *Municipal Government Act*, Chapter M-26.1, Section 460.

BETWEEN:

Debbie and Gerard Zanoni - Complainant

- and -

The Town of Okotoks - Respondent

BEFORE:

Anne Eastham, Presiding Officer
Jan Gosse, Member
Dierdre Mullen, Member

This is a complaint to the Town of Okotoks Local Assessment Review Board (LARB) in respect of property assessments prepared by the Assessor of the Town of Okotoks and entered in the 2020 Assessment Roll as follows:

<u>Roll Number</u>	<u>Address</u>	<u>Assessment</u>
0085340	15 Cimarron Estates Link	\$840,000

- 1) This complaint was heard on the 28th day of May 2020 at the Town of Okotoks Council Chamber at 5 Elizabeth Street, Okotoks, Alberta.
- 2) Appearing on behalf of the Complainant:
 - Gerard Zanoni, Owner
 - Debbie Zanoni, Owner (via teleconference)
- 3) Appearing on behalf of the Respondent:
 - Nathan Hanberry, Assessor, Town of Okotoks
 - Carmel Staley, Assessor, Town of Okotoks
- 4) Attending for the Assessment Review Board (ARB):
 - Patty Huber, Clerk

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Preliminary Matters:

- 5) There were no preliminary matters to address.

Property Description and Background:

- 6) The subject property is located at 15 Cimarron Estates Link. It is a 1,916 square foot (sf) residential one-story house with finished basement. The property has an attached garage and sits on a 12,250 sf lot. The property was built in 2008.

Issues:

- 7) The assessment is too high. The assessment should be between \$745,000 to \$790,000.
- 8) School support should be 100% to the separate school jurisdiction.

Board's Findings in Respect of Each Matter or Issue:

- 9) The Board finds the assessment should be changed to \$812,000 from \$840,000.

Summary of Positions:

Complainant:

- 10) The Complainant provided a Calgary Real Estate Board document specific to 15 Cimarron Estates Link providing information regarding property details including the purchase price of the home, previous tax amounts, and an historical overview of previous sales amounts from 2010 to September 2019 when the Complainant purchased the property.
- 11) In rebuttal, the Complainant argued that the guidelines as outlined by the Respondent indicate that an Assessment Sales Ratio (ASR) should fall between 95% and 105% of ASR. Of the similar houses sold, the subject property has an ASR at 106%. The Respondent's evidence indicates that an outlier or a property outside of that range is allowed. The Complainant argued that his home should not be the outlier.
- 12) The Complainant also noted the subject property was built in 2008 and the properties used in comparison were built in 2012 through to 2018, noting a substantial difference in age.
- 13) Regarding the school tax allocation, the Complainant indicated this issue had been resolved.

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Respondent:

- 14) The Respondent provided a 10-page document including a summary of the subject property, photographs of the subject property and neighbourhood, mapping details, and a chart of five (5) comparables used in its determination of assessed value. All properties in the chart are in the same neighbourhood. The sales dates range from October 2, 2017 to September 12, 2019. The Respondent stated that the Sales Comparison Approach was used to calculate assessed values in mass appraisal. The chart calculated:
- Minimum assessment per sf to be \$424 (maximum is \$537 sf and median is \$492 sf);
 - Median ASR at 0.97% with a range from 0.93% to 1.06%;
 - Construction years range from 2008 (subject property) to 2018;
 - Floor area above grade ranges from 1,590 sf to 1,937 sf.
- 15) In response to questions from the Board the Respondent indicated the property at 19 Cimarron Estates with an ASR at 0.97%, a construction year of 2009, and assessment per sf at \$424 to be the closest comparable.
- 16) The Respondent indicated that an adjustment to the subject property's assessment would be made for the 2020 assessment year with inclusion of a new year of sales data, which will include the sale of the subject property from September 2019.

Findings and Reasons:

- 17) The Board finds the comparables provided by the Respondent vary widely in construction year and floor area above grade. The Board placed significant weight on the Respondent's comment regarding 19 Cimarron Estates as the best comparable property and used this property to review the Complainant's request.
- 18) The Board noted the two properties were built closer in time (2009 and 2008), their structure type is the same, and the sf is similar (1,900 to 1,916 sf).
- 19) The Board noted ASR for the comparable property is 0.97% with an assessment per sf at \$424 and used this ASR to calculate the assessment for the subject property.

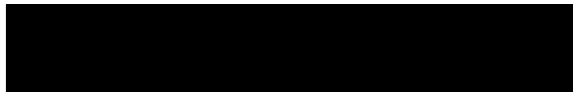
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Board's Decision:

20) The Board changes the assessment for 15 Cimarron Estates Link to \$812,000.

It is so ordered.

Dated at the Town of Okotoks in the Province of Alberta, this 5nd day of June 2020.



Anne Eastham
Presiding Officer

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

NO.	ITEM
C1.	Complainant's submission
C2.	Complainant's rebuttal
R1.	Respondent's submission

An application for Judicial Review may be made to the Court of Queen's Bench with respect to a decision of an assessment review board.

An application for Judicial Review must be filed with the Court of Queen'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 .*