Agenda

Local Assessment Review Board Hearing

10:00 AM - Friday, August 8, 2025

Town of Strathmore Council Chambers, 1 Parklane Drive, Strathmore AB

Regarding:

Property Located at 1164 Strathcona Rd., Strathmore, AB
Plan 0212693, Block 14, Lot 46

Tax Roll No.: 17536.00

Parties before the Board:

Complainant: Trevor Fountain
Respondent: David Clark, Wild Rose Assessment Services Inc.

1. **CALL TO ORDER**
   1.1 Appointment of the Chair

2. **CONFIRMATION OF AGENDA**

3. **APPEAL HEARING**
   3.1 Preliminary Matter – Attendance
   3.2 Appeal of: 2025 Tax Assessment Complaint ID# 2025-03-25-FILE#01
   Property Location: 1164 Strathcona Rd., Strathmore, AB – Plan 0212693, Block 14, Lot 46

4. **BUSINESS**
   4.1 Deliberations

5. **ADJOURNMENT**

LOCAL ASSESSMENT REVIEW BOARD

Our File No. 2025-03-25-FILE#01

June 24, 2025

Parties before the Board:

Appellant:	Respondent:
VIA E-MAIL:	*VIA E-MAIL:*
Trevor Fountain [redacted] Sec. 20(1), ATIA	Wild Rose Assessment Services Inc. B3, 37 Burnt Basin Street Red Deer, AB, T4P 0J4

NOTICE OF HEARING

Notice of Appeal on Tax Assessment
Property Located at Strathmore, AB – Plan 0212693, Block 14, Lot 46

The Local Assessment Review Board (LARB) received a Notice of Appeal on April 25, 2025. The LARB will hear the appeal on:

Date(s): Friday, August 8, 2025
Time: 10:00 a.m.
Location: Town of Strathmore Municipal Building, Council Chambers,
1 Parkland Dr., Strathmore, AB

DISCLOSURE OF EVIDENCE

Before your hearing, both you and the respondent are required to file all evidence that will be presented at the hearing on or before the date(s) indicated below. The Local Assessment Review Board is not permitted to hear any matter that was not identified on the Complaint Form. Please note that no new evidence may be introduced at the hearing.

Disclosure must include:

- All documentary evidence;
- A summary of testimonial evidence (including a signed witness report for each witness);
- Any written argument(s);
- An estimate of the time needed to present the evidence at the hearing.

<u>You are required to file all evidence that will be presented at the hearing on or before the date(s) indicated below.</u> The Local Assessment Review Board is not permitted to hear any matter that was not identified on the Complaint Form, nor are they able to consider any evidence not disclosed in accordance with these timelines. Please note that no new evidence may be introduced at the hearing.

LOCAL ASSESSMENT REVIEW BOARD

Complaint Disclosure Date:	Respondent's Disclosure Date:	Complainant's Rebuttal Date:
July 8, 2025	July 30, 2025	Friday, August 1, 2025

FILING DISCLOSURE
Please note that disclosure must be received on or before the disclosure deadline and must be made to both the ARB and the Respondent (the Assessor).
If filing by mail, please allow time for delivery.

Please provide five copies of your disclosure package: four to the ARB and one to the respondent. Keep the originals for your records.

How to file with ARB
by mail or in person:

Assessment Review Board
1 Parklane Dr. (Box 2280)
Strathmore, Alberta
T1P 1K2

How to file with the Respondent
by mail or in person:

Wildrose Assessment Services Inc
B3, 37 Burnt Basin St.
Red Deer, Alberta
T4P 0J4

Should you have any questions, please contact the undersigned at 403-934-3133 or by emailing Claudette.Thorhaug@strathmore.ca.

Sincerely,

Claudette Thorhaug

Claudette Thorhaug
Assessment Review Board Clerk

Government of Alberta

Assessment Review Board Complaint

TOWN OF STRATHMORE Accounting

APR 25 2025

RECEIVED:

Municipality Name (as shown on your assessment notice or tax notice)	Tax Year
TOWN OF STRATHMORE	2025

Section 1 - Notice Type

Assessment Notice:
- [x] Annual Assessment
- [ ] Amended Annual Assessment
- [ ] Supplementary Assessment
- [ ] Amended Supplementary Assessment

Tax Notice:
- [ ] Business Tax
- [ ] Other Tax (excluding property tax and business tax)

Name of Other Tax

Section 2 - Property Information

Assessment Roll or Tax Roll Number: 17536.00

Property Address: 1164 Strathcona Rd, Strathmore, AB, T1P1T3

Legal Land Description (i.e. Plan, Block, Lot or ATS 1/4 Sec-Twp-Rng-Mer)

Property Type (*check all that apply*)
- [x] Residential property with 3 or less dwelling units
- [ ] Residential property with 4 or more dwelling units
- [ ] Farm land
- [ ] Non-residential property
- [ ] Machinery and equipment

Business Name (if pertaining to business tax)	Business Owner(s)

Section 3 - Complainant Information Is the complainant the assessed person or taxpayer for the property under complaint? [x] Yes [ ] No

Note: If this complaint is being filed on behalf of the assessed person or taxpayer by an agent for a fee, or a potential fee, the Assessment Complaints Agent Authorization form must be completed by the assessed person or taxpayer of the property and must be submitted with this complaint form.

Complainant Name (if the complainant, assessed person, or taxpayer is a company, enter the complete legal name of the company): TREVOR FOUNTAIN

Mailing Address (if different from above)	City/Town	Province	Postal Code

[redacted] ATIA Sec. 20(1) | Fax Number (*include area code*) | [redacted] ATIA Sec. 20(1)

Section 4 - Complaint Information Check the matter(s) that apply to [redacted]

[ ] 1 [ ] 2 [x] 3 [ ] 4 [ ] 5 [ ] 6 [ ] 7 [ ] 8 [ ] 9 [ ] 10

Note: Some matters or information may be corrected by contacting the municipal assessor prior to filing a formal complaint.

If information was requested from the municipality pursuant to sections 299 or 300 of the *Municipal Government Act*, was the information provided? [ ] Yes [ ] No

Section 5 - Reason(s) for Complaint **Note: An assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.**

The reasons for a complaint must accompany the complaint form, including:
- what information shown on an assessment notice or tax notice is incorrect;
- in what respect that information is incorrect, including identifying the specific issues related to the incorrect information that are to be decided by the assessment review board, and the grounds in support of these issues;
- what the correct information is;
- if the complaint relates to an assessment, the requested assessed value.

Requested assessed value: $437600

Wowa reported detached homes in Calgary increasing 4.7% year over year. With our house assessed high at 418,000 last year x1.047 = 437600 should be the ~~most~~ highest assessed value. Also 1163 Strathcona road was assessed @458000 with higher square footage.

(a) include a statement that the complainant and the respondent have discussed the matters for complaint, specifying the date and outcome of that discussion, including the details of any issues or facts agreed to by the parties, or
(b) include a statement, if the complainant and the respondent have not discussed the matters for complaint, specifying why no discussion was held.

Note: If necessary, additional pages or documentation required to complete this section may be submitted with this complaint form.

Section 6 - Complaint Filing Fee

If the municipality has set filing fees payable by persons wishing to make a complaint, the filing fee must accompany the complaint form, or the complaint will be invalid and returned to the person making the complaint.

If the assessment review board makes a decision in favour of the complainant, or if all the issues under complaint are corrected by agreement between the complainant and the assessor and the complaint is withdrawn prior to the hearing, the filing fee will be refunded.

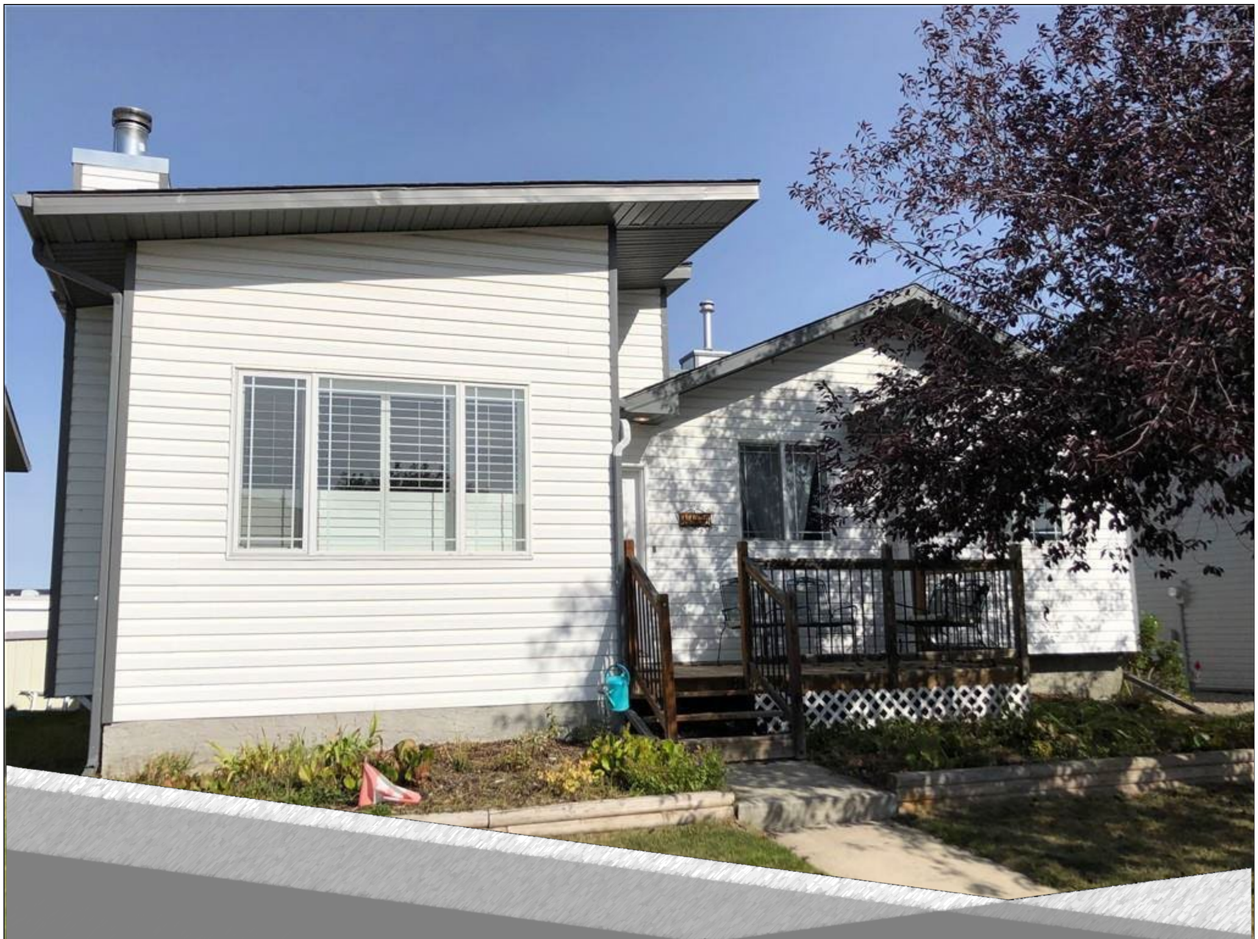
[redacted] ATIA Sec. 20(1)

Signature	Printed Name of Signatory Person and Title	Date (*mm/dd/yyyy*)
	Trevor fountain	04/25/2025

Important Notice: Your completed complaint form and any supporting attachments, the agent authorization form, and the prescribed filing fee must be submitted to the person and address with whom a complaint must be filed as shown on the assessment notice or tax notice prior to the deadline indicated on the assessment notice or tax notice. Complaints with an incomplete complaint form, complaints submitted after the filing deadline, or complaints without the required filing fee, are invalid.

Assessment Review Board Clerk Use Only

Was the complaint filed on time?	[ ] Yes	[ ] No		
Is the required information included on or with the complaint form?	[ ] Yes	[ ] No		
Was the required filing fee included?	[ ] Yes	[ ] No	[ ] N/A	Date received ______
Was a properly completed authorization form attached?	[ ] Yes	[ ] No	[ ] N/A	
Complaint to be heard by:	[ ] LARB	[ ] CARB		



Respondent Disclosure Report

1164 Strathcona Road, Strathmore, AB

PRESENTED BY
Wild Rose Assessment Services Inc

PREPARED FOR
Local Assessment Review Board Hearing
Strathmore Assessment Review Board
Complaint ID# 2025-03-25-FILE#01

Respondent Disclosure

Property Information

Tax Roll No.: 17536.00

1164 Strathcona Road Strathmore, Alberta

Local Assessment Review Board Hearing

Local Assessment Review Board

Complaint ID# 2025-03-25-FILE#01

Respondent: Wildrose Assessment Services as contracted assessment provider for Town of Strathmore

Complainant: Trevor Fountain

Estimated Presentation Length: *30 minutes*

Assessment Total – **Current**: $472,000

Assessment Total – **Recommended**: $472,000

Summary of Testimonial Evidence

Appearing on behalf of the Municipality, as represented by Wild Rose Assessment Services, may include any of the following person(s):

Kevin Bohlken, AMAA
Riley Kloss, AMAA

David Clark, AMAA
Cale Green, AMAA

1. Wild Rose Assessment (WRA) will provide a property overview.
2. WRA will provide an assessment valuation overview.
3. WRA will provide an assessment valuation for this property's assessment based on the Cost Approach.
4. WRA will review the Complainants grounds for the complaint.

Table of Contents

Executive Summary

Facts

Valuation Effective Date:	July 1, 2024
Property Condition Date:	December 31, 2024
Municipal Address:	1164 Strathcona Road, Strathmore, Alberta
Real Property Type:	Single Family Dwelling
Site Size:	474 square meters or 5,102 square feet
Improvement Description:	2002 Built Bungalow with 2009 Addition
Legal Description:	Lot 46, Block 14, Plan 0212693
Property Rights:	Fee simple estate interest
Assessed Person & Registered Owners:	Trevor Fountain and Carissa Fountain
Assessment – Current:	$472,000
Assessment – Recommended:	$472,000

General Location Map

Neighbourhood Location Map

Source: Town Address Map (labels by assessor)

Aerial Photograph

Source: Town Address Map (labels by assessor)

Photograph of Subject Property

Basis of the Respondent Disclosure

Intended Use

The intended use of the Respondent Disclosure Report is a Local Assessment Review Board Hearing.

- The **hearing** is presided over by the Central Alberta Regional Assessment Review Board.
- The **complainant** is.
- Wild Rose Assessment's client is the Town of Strathmore

Effective Dates

- The **valuation** effective date of this assessment is: **July 1, 2024**.

> **Valuation date**
> **6** Any assessment prepared in accordance with the Act must be an estimate of the value of a property on July 1 of the assessment year.

Source: MRAT 2018 – Part 1, Standards of Assessment

- The property **condition** date of this assessment is: **December 31, 2024**.

Purpose

The purpose of the Respondent Disclosure Report is to support assessed value and review the Complainant Disclosure Report.

Market value is defined as: 'The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self-interest, assuming that neither is under undue duress.'

- Source: Canadian Uniform Standards of Appraisal Practice, January 2022

Scope of Research

Information sources generally include the following:

- Legislated Acts and supporting Regulations
  - Act:
    - Municipal Government Act (MGA)
  - Regulations:
    - Matters Relating to Assessment and Taxation (MRAT)
    - Matters Relating to Assessment Complaints (MRAC)
- Alberta Land Titles Registries;
- Municipal mapping;
- Interviews with local assessed persons;
- Confidential in-office information files and computer records;
- Central Alberta Realtors Association Multiple Listing Service; and
- Published advertising and interviews.

Factual Information

Property Identification

Municipal Address	1164 Strathcona Road Strathmore, Alberta
Legal Description	Lot 46, Block 14, Plan 0212693

Ownership / Sales History

The property appears to have been owned by the complainant since March 2020

- The property is not known to have been offered for sale since the complainant's purchase.

Existing Use

The subject property is currently used as a single family, Residential Property.

Land Use Classification

Classification

The subject property is classified as R1 – Single Detached Residential District in the Land Use By-law.

Assessment

The subject's assessed value, as appealed, is based on Market Modified Cost Approach.

Summary Report

Year of General Assessment: 2024

Roll: 17536.00 **Alt. Key:** 1753600
Legal: 0212693 14 46

Description:
Address: 1164 STRATHCONA ROAD — Subdivision: STRATHAVEN
Zoning: RESIDENTIAL SINGLE DETACHED
Actual Use: Primary: R10100
Market Loc: 102 Strathaven — Assbl. Land Area: 474.0 Sq. Meters
Econ.Zone: All Economic Zones In Municipality
Assbl.Party: I Individual

Market Value Land

LandID	Base Code	Site Area	Services	Location Adj.	Asmt	Code	Value
86903343	10 SINGLE FAMILY	474.0 Sq. Meters	100%	100%	2	100%	79,000

Improvements

ImprID	MT- Qu- St	Description	Area (Ft2)	Eff. Year	Asmt	Code	Value
86906170	004-04-00	SFD - After 1970	1,374	2003	2	100%	364,000
86907013	030-03-27	Garage	576	2004	2	100%	29,000

Assessment Totals

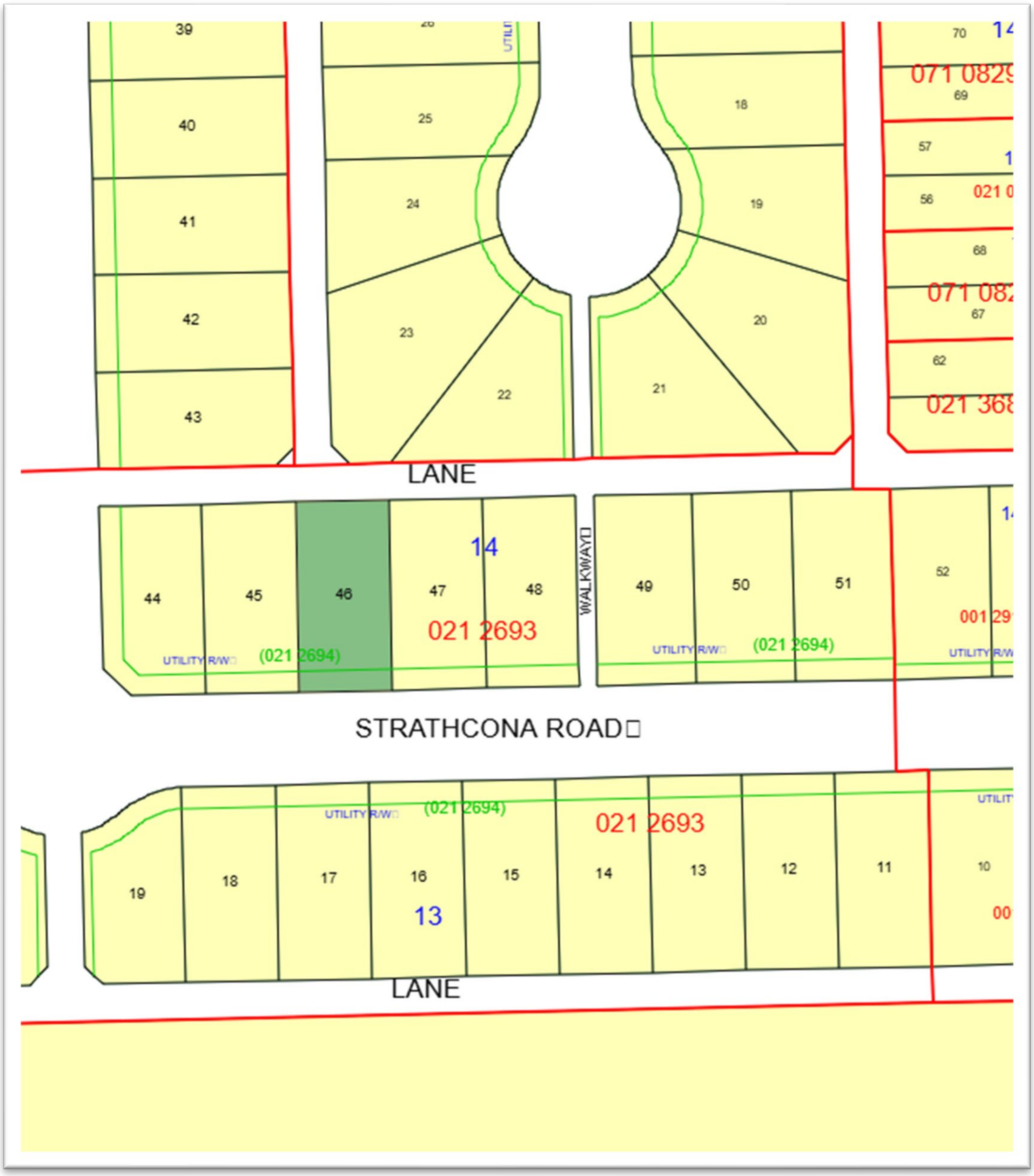
Tax Status	Code	Description	Land	Improvement	Other	Assessment
T	2	RESIDENTIAL	79,000	393,000	0	472,000
		Grand Totals:	**79,000**	**393,000**	**0**	**472,000**

Site Description

Area, Shape and Dimensions

The land parcel is rectangular shape size. 474 Square Meters. The lot is considered standard for the neighbourhood, and does not have any positive, or negative influences that affect the valuation in relation to others in the area.

Parcel Map of Subject Property



Source: AB Land Titles as SPIN II

Improvements

Single Family Dwelling Built in 2002

- Built in 2002 (9 years old)
- Originally at 1122.5sqft
- Addition in 2009, added 252sqft
- Total now 1374sqft

Detached Garage 576sqft

- Built in 2004

Valuation Process

MRAT 2018

Municipal Government Act – Matters Relating to Assessment and Taxation Regulation 2018

- Alberta Regulation 203/2017
- Current as of January 1, 2020

Part 1 – Standards of Assessment

Mass appraisal

5 An assessment of property based on market value

(a) must be prepared using mass appraisal,

(b) must be an estimate of the value of the fee simple estate in the property, and

(c) must reflect typical market conditions for properties similar to that property.

Approaches

The three approaches recognized in the current Canadian Standards of Professional Appraisal Practice are **Cost, Direct Comparison** and **Income**.

- *Each approach is discussed in context of mass-appraisal for assessment purposes.*

Cost Approach

This is the most commonly applied method, applicable to most property.

- With limited sales data, the Cost Approach is often the only valid measure of value.

Mass appraisal allows for the broad analysis of all sales to tabled appropriate adjustments to cost – if needed.

When the other approaches are well supported, the Cost Approach is also useful as a test of reasonableness.

When Approach Is Not Valid

The Cost Approach likely not valid when a property is leased for a long term and / or offers multiple tenancies.

Application or Exclusion of the Approach

- **Cost Approach** is **applied** as primary in this assessment.

Income Approach

The market value of a property is defined by landlord revenue IF the property is purpose-built for multiple tenancies and/or is leased for a long term (exceeding 5-years).

Single user property leased short to medium term (monthly to under 5-years) typically is not the sole defining factor of market value.

Adequate leasing data and sales of leased property are necessary to reliably develop this approach.

When Approach Is Not Valid

The Income Approach is likely not valid when a single user is not leased long-term.

Application or Exclusion of the Approach

This property is not multi-tenant, nor long-term leased to a single user.

- The **Income Approach** is **not applied**
- The property is owner occupied

Direct Comparison Approach

The valuation Principle of Substitution applies most directly in this approach. Assuming no untimely delays (see Cost Approach), it is the price to acquire an equally useful property that sets value.

The Direct Comparison Approach is typically the most credible indicator of value for owner occupied or vacant properties of all types.

- $ / per square foot value is readily understood
    - Unadjusted Sale Price / Building Area = $ psf)

- Unit value requires comparative analysis to yield a reliable, adjusted outcome

- Ongoing high sales volume is required to create and apply comparative analysis
    - Typical variances are square footage, age, condition, occupancy

When Approach Is Not Valid

The Direct Comparison Approach is not valid if insufficient data exists to comparative analysis.

Conclusion

For this assessment, the primary valuation method is a **Cost Approach** with local market modifiers**.**

Cost Approach

Market Value Assessment via Cost Approach

The assessment is calculated as raw land value plus the Depreciated Replacement Cost (**DRCN**) of all improvements.

- Improvements notably include any structures.

Assessed Value = Land Value + DRCN

Improvement Value

Replacement Cost New

Replacement Cost New is applied as the cost to replace a building using modern practices and readily available materials.

- Reproduction Cost is not applied as it requires the exact replication of the building
  - including sourcing outdated or even unavailable materials.

Processes used to estimate replacement cost generally include:

1) Quantity Survey Method

a) detailed breakdown of materials, labour, fees, profit and equipment used to reproduce a building.

b) very accurate if completed by qualified estimator

i) assessors and appraisers are not estimators

2) Unit-in-Place Method

a) cost for a wall, a floor, a roof, etc. are added together to create a whole, rather than a cost for a nail, a piece of drywall, a stud, etc.

b) very accurate if completed by qualified estimator

3) Comparative Unit Method

a) simply a unit price, in this instance $ per square foot of building area

b) published costing manuals are the most comprehensive available source

c) does not require experience of a qualified estimator

Applied in This Assessment

The **Comparative Method** is applied.

- All costs used are derived solely from the 2021 Alberta Assessment Manual
  - Cost calculator integrated into CAMAlot software
    - *CAMA – Computer Assisted Mass Appraisal*
    - *CAMAlot is the software brand name utilized in this assessment*
- All costs exclude GST

Depreciation

Depreciation is any loss in improvement value. There are three standard categories of depreciation.

1) Physical
2) Functional
3) External
   a) Locational (micro)
   b) Market (macro)

1) **Physical** includes normal wear and tear, natural material deterioration, decay and structural defects.

2) **Functional** is the loss in utility (and therefore in value) caused by the inability of the structure to perform its intended use given today's standards

3) **External** is caused by conditions and circumstances of the property which adversely affect its value
   a) Locational / micro depreciation is produced: onsite, neighbourhood, or municipality influences

Application of Physical Depreciation

An improvement lifespan of 30 years is the basis for year-over-year physical depreciation that accumulates over time.

- Applied as primary depreciation source

Application of Functional and External Depreciation

After isolating physical depreciation, all other forms are collectively referred to as "market depreciation". In this instance the breakdown of applied "market depreciation is as follows:

Item #	Secondary Depreciation Type	Value Reduction
1.	functional	100%
2.	external - locational	100%
3.	external - market	148%
4.	physical	79%

Depreciation Source:

1) Functional: NONE.
2) External – Locational: NONE.
3) External – Market: mass applied, tabled adjustment.
    a. Applied in CAMAlot as a broad overall increase to DRCN for bungalow single family homes in a similar class.
    b. Based on ongoing sales analysis of sale price:assessment ratios (ASR).

DRCN CAMAlot Calculation Sheet

This screen shot is a summary of calculations creating RCN.

- A Base Year Modifier (BYM) is used to bring costs up to a 2024 cost basis
- Depreciation from all sources is deducted from the RCN, Market Adjustments are added to bring the value up to current market values for the Town of Strathmore.

- House value:

Depreciation				
Physical:	79%	Replacement Cost New (RCN) :		241,500
Functional:	100%	x BYM	1.2900 :	311,535
Locational:	100%	x Adj.	116.9%	364,247
Market Adjustment:	148%	Impr. Asmt:		364,000
Mt/Qu/St by Market Zone:	48%			

- Detached Garage value:

Depreciation				
Physical:	77%	Replacement Cost New (RCN) :		28,755
Functional:	100%	x BYM	1.2900 :	37,094
Locational:	100%	x Adj.	77.0% :	28,562
Market Adjustment:	100%	Impr. Asmt:		29,000

✓ Total Current improvement assessment $393,000

✓ Current Land Assessment $79,000

Valuation Summary

This table is a summary of calculations creating the current assessment, created using the Cost Approach.

✓ Current total assessment $472,000

Market Value Assessment

This assessment is created under the Market Value valuation standard.

- Review of all Single-Family Homes sales ratio to assessment (**ASR**) applied.
    - Cost is adjusted to market value based on ASR studies.

Mass Appraisal

For market value assessment, **Mass Appraisal is applied as:**

1) consistent use of readily available cost sources with a variety of property inputs:
    a) Assessor selected method: CAMAlot integrated 2021 Alberta Residential Manual.
        i) Varying the costing source is acceptable, so long as it is consistently applied.
    b) Cost Approach captures variances through property specific inputs.

2) Annual study of Assessment to Sales Ratio (ASR) both yields required mass adjustments by property type and confirms the assessment as overall achieving market value.

Cost Approach to Market Value

This property's assessment is based on the Cost Approach with ASR calculated mass market adjustment applied to **yield its market-value based, current assessment**.

In support the current market-value based assessment, the ASR of a significant number of improved and vacant sales is presented.

ASR

Recent sale(s) of similar property are ideal; the Strathaven neighbourhood has numerous sales annually.

These tables represent all known market value transactions for Improved and Vacant residential properties in Strathaven.

- The Assessment:Sales Ratio (ASR) is calculated as:
  - Assessment / sale price = ASR as a %

ASR studies are the pivot from cost:market value.

1) Assessments are audited annually for performance and compliance to legislation.
   a) The ASR is a key factor.

2) A **median** ASR outside of 95% to 105% drives mass tabled market adjustments upwards, downwards, or proves no adjustment is warranted.

3) ASR studies inversely validate the amount of tabled, mass applied market adjustment.
   a) Property specific adjustments can be made but must be justifiably specific to one property.
   b) Property specific adjustments necessarily are scrutinized by third party auditors.

4) Based on ASR studies, market adjustments are calculated and applied in masse to the rest, and majority, of property that has not sold.

The following chart will show the sales analysis for Strathaven sales from July 1, 2021, to June 30, 2024, the sales period allows for the 2024 assessment year.

- 101 Improved Sales Indicated a median ASR of 97.1 and mean ASR of 97.3.
- This chart validates the Market Adjustment that is applied to the subject property as well as the comparable properties.

Improved Asmt (Market Ratio Report)

REPORT CRITERIA:	Start Sale Date: 07-01-2021	End Sale Date: 07-01-2024	Only Used Sales: Yes	Year to Dep To: 2024
Property Selection by: Market Location	From: 102	to: 102		
Value Base:	From: 10	to: 10		

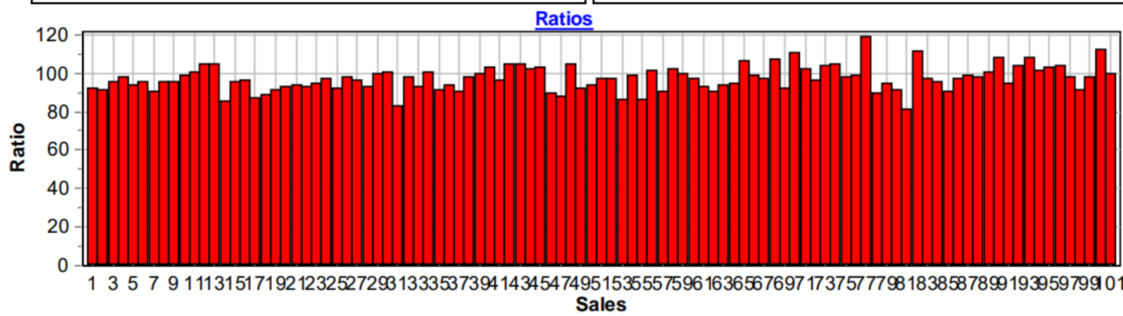
Parcel Area Statistics:

Mean Area:	527.43
Median Area:	507.00
Minimum Area:	448.00
Maximum Area:	778.00
Coefficient of Dispersion:	9.00
Number of Sales:	101

Asmt/Ft² Mean:	$389	Price/Ft² Mean:	$401
Median:	$388	Median:	$399

Ratio Statistics:

Mean Percentage:	97.3 %
Median Percentage:	97.1 %
Minimum Percentage:	81.6 %
Maximum Percentage:	119.1 %
Coefficient of Dispersion:	5.1
Coefficient of Variation:	6.65
Standard Deviation:	6.47
Weighted Mean:	97.0 %
Price-Related Differential:	100.3 %



- **ASR median affirms** complained property's **current** assessment as being market-value based.

Equity of Assessment

The following presented assessments are not sales. They are presented as a representation of equity of assessment within a property type, and to establish a range in assessments. All comparables are within the same Strathaven neighbourhood as the subject

Assessment of Similar Property

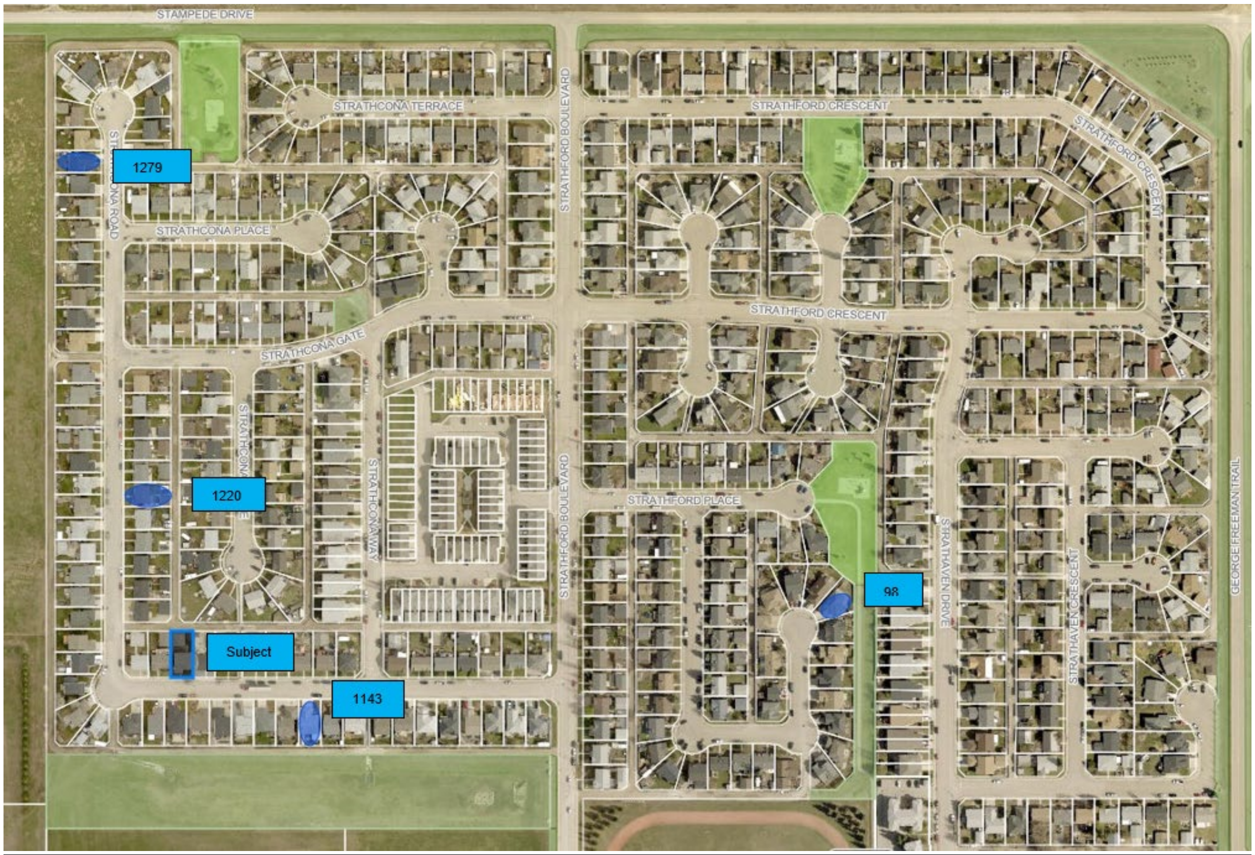
This table represents the assessment of neighbouring properties, all are the same category of a bungalow, of a similar vintage, and located within the same neighbourhood of Strathhaven.

Narrative analysis is applied after this property characteristic summary table.

Address	Subject 1164 Strathcona Rd	1279 Strathcona Rd	1220 Strathcona Rd	98 Strathford Close	1143 Strathcona Rd
Land	474 M^2	490 M^2	527 M^2	512 M^2	488 M^2
Land Value	$79,000	$87,000	$83,000	$94,000	$84,000
Improvement	1374Ft2	1150 Ft^2	1236 Ft^2	1184 Ft^2	1236 Ft^2
Year built	2003	2005	2004	2004	2002
Other Improvements	576 Ft^2 DET	451Ft2 ATT	528 Ft^2 DET	564Ft2 ATT	441Ft2 ATT
Total Assessment	$472,000	$483,000	$477,000	$478,000	$465,000

1) The subject is the largest home, with the largest garage.
2) 1279 Strathcona Road is a smaller home with a smaller garage, slightly newer, and on a larger lot
3) 1120 Strathcona Road is a smaller home, but largest amongst the comparables, with the largest lot, and a similar sized garage.
4) 98 Strathford Close is a smaller home, with a similar sized attached garage, and is located on a close with a walkout basement
5) 1143 Strathcona Road is a smaller home, but largest amongst the comparables, with a larger lot, and smaller attached garage.

Map of Comparable Properties



Source: Town Address Map (labels by assessor)

Assessment Summaries of comparables used.

Roll: 17609.00 Alt. Key: 1760900
Legal: 0412952 15 9

Description:
Address: 1279 STRATHCONA ROAD Subdivision: STRATHAVEN
Zoning: RESIDENTIAL SINGLE DETACHED
Actual Use: Primary: R10100
Market Loc: 102 Strathaven Assbl. Land Area: 490.0 Sq. Meters
Econ.Zone: All Economic Zones In Municipality
Assbl.Party: I Individual

Market Value Land

LandID	Base Code	Site Area	Services	Location Adj.	Asmt	Code	Value
36904105	10 SINGLE FAMILY	490.0 Sq. Meters	100%	100%	2	100%	87,000

Categories	Details	Factors	Inf %	Inf $	Serv.Cost	Serv.Cost $
1 All Influence Categories	614 Park/Greenspace/Lake-Backing	1 Factor 5%	5.0%			
1 All Influence Categories	610 Cul-De-Sac	3 Factor 3%	3.0%			

Improvements

ImprID	MT- Qu- St	Description	Area (Ft2)	Eff. Year	Asmt	Code	Value
36908332	004-04-00	SFD - After 1970	1,150	2005	2	100%	372,000
36908333	030-04-28	Garage	451	2005	2	100%	24,000

Assessment Totals

Tax Status	Code	Description	Land	Improvement	Other	Assessment
T	2	RESIDENTIAL	87,000	396,000	0	483,000
		Grand Totals:	87,000	396,000	0	483,000

Roll: 17592.00 Alt. Key: 1759200
Legal: 0312183 14 38

Description:
Address: 1220 STRATHCONA ROAD Subdivision: STRATHAVEN
Zoning: RESIDENTIAL SINGLE DETACHED
Actual Use: Primary: R10100
Market Loc: 102 Strathaven Assbl. Land Area: 527.0 Sq. Meters
Econ.Zone: All Economic Zones In Municipality
Assbl.Party: I Individual

Market Value Land

LandID	Base Code	Site Area	Services	Location Adj.	Asmt	Code	Value
86903822	10 SINGLE FAMILY	527.0 Sq. Meters	100%	100%	2	100%	83,000

Improvements

ImprID	MT- Qu- St	Description	Area (Ft2)	Eff. Year	Asmt	Code	Value
86906734	004-04-00	SFD - After 1970	1,220	2004	2	100%	370,000
86910460	030-03-27	Garage	528	2008	2	100%	24,000

Assessment Totals

Tax Status	Code	Description	Land	Improvement	Other	Assessment
T	2	RESIDENTIAL	83,000	394,000	0	477,000
		Grand Totals:	83,000	394,000	0	477,000

Roll: 17427.00 Alt. Key: 1742700
Legal: 0011802 7 27

Description:
Address: 98 STRATHFORD CLOSE
Subdivision: STRATHAVEN
Zoning: RESIDENTIAL SINGLE DETACHED
Actual Use: Primary: R10100
Market Loc: 102 Strathaven
Assbl. Land Area: 512.0 Sq. Meters
Econ. Zone: All Economic Zones In Municipality
Assbl. Party: I Individual

Market Value Land

LandID	Base Code	Site Area	Services	Location Adj.	Asmt	Code	Value
36902853	10 SINGLE FAMILY	512.0 Sq. Meters	100%	100%	2	100%	94,000

Categories	Details	Factors	Inf %	Inf $	Serv.Cost	Serv.Cost $
1 All Influence Categories	614 Park/Greenspace/Lake-Backing	1 Factor 5%	5.0%			
1 All Influence Categories	992 Pie Lot	1 Factor +5%	5.0%			
1 All Influence Categories	610 Cul-De-Sac	1 Factor 5%	5.0%			

Improvements

ImprID	MT- Qu- St	Description	Area (Ft2)	Eff. Year	Asmt	Code	Value
36906800	004-04-00	SFD - After 1970	1,184	2004	2	100%	359,000
36906801	030-04-28	Garage	564	2004	2	100%	25,000

Assessment Totals

Tax Status	Code	Description	Land	Improvement	Other	Assessment
T	2	RESIDENTIAL	94,000	384,000	0	478,000
		Grand Totals:	94,000	384,000	0	478,000

Roll: 17520.00 Alt. Key: 1752000
Legal: 0212693 13 11

Description:
Address: 1143 STRATHCONA ROAD
Subdivision: STRATHAVEN
Zoning: RESIDENTIAL SINGLE DETACHED
Actual Use: Primary: R10100
Market Loc: 102 Strathaven
Assbl. Land Area: 488.0 Sq. Meters
Econ. Zone: All Economic Zones In Municipality
Assbl. Party: I Individual

Market Value Land

LandID	Base Code	Site Area	Services	Location Adj.	Asmt	Code	Value
86903327	10 SINGLE FAMILY	488.0 Sq. Meters	100%	100%	2	100%	84,000

Categories	Details	Factors	Inf %	Inf $	Serv.Cost	Serv.Cost $
1 All Influence Categories	614 Park/Greenspace/Lake-Backing	1 Factor 5%	5.0%			

Improvements

ImprID	MT- Qu- St	Description	Area (Ft2)	Eff. Year	Asmt	Code	Value
86905929	004-04-00	SFD - After 1970	1,236	2002	2	100%	361,000
86905930	030-04-28	Garage	441	2002	2	100%	20,000

Assessment Totals

Tax Status	Code	Description	Land	Improvement	Other	Assessment
T	2	RESIDENTIAL	84,000	381,000	0	465,000
		Grand Totals:	84,000	381,000	0	465,000

Is Equity Achieved

Equity is achieved through the assessor's application of:

1) Mass appraisal;
2) Reflecting typical market conditions for similar properties;
3) Assessment methodology consistently applied.

Mass Appraisal

For equitable assessment, **Mass Appraisal is applied as**:

1) consistent use of readily available cost sources.

    a) selected by the assessor: CAMAlot integrated Alberta 2021 Residential manual.

2) Cost Approach captures variances through property specific inputs.

3) Annual ASR studies to yielded en masse 'Market' adjustment factors converting cost to market value.

Equitable Assessment Achieved

✓ Through the consistent and accurate **application of** <u>mass appraisal principles</u>, and of <u>Minister's Guidelines</u>, **the assessment of this property** is within the range of similar property and **is thereby fair and equitable**.

Complainant Disclosure Rebuttal

Complainant Disclosure - Grounds for Complaint

Complainant Disclosure: Assessment Review Board Complaint Form dated April 25, 2025

1) . Complainant references Wawa? reporting home value changes in Calgary
2) References 1163 Strathcona Road

Item 1: Market Increases in Calgary

The Respondent would suggest that value changes in Calgary are irrelevant to the specific market changes in the town of Strathmore.

- Calgary is a much larger City that has a completely different housing market, and pricing structure than the town of Strathmore
- While prices may have only increased on average 4.7% as suggested, this is not substantiated and is ultimately irrelevant to the town of Strathmore.

Item 2: 1163 Strathcona Road

1163 Strathcona Road is in fact NOT larger than the subject property.

- See Summary Report for 1163 Strathcona Road

Roll: 17525.00 Alt. Key: 1752500
Legal: 0212693 13 16

Description:
Address: 1163 STRATHCONA ROAD Subdivision: STRATHAVEN
Zoning: RESIDENTIAL SINGLE DETACHED
Actual Use: Primary: R10100
Market Loc: 102 Strathaven Assbl. Land Area: 488.0 Sq. Meters
Econ. Zone: All Economic Zones In Municipality
Assbl. Party: I Individual

Market Value Land

LandID	Base Code	Site Area	Services	Location Adj.	Asmt	Code	Value
86903332	10 SINGLE FAMILY	488.0 Sq. Meters	100%	100%	2	100%	84,000

Categories	Details	Factors	Inf %	Inf $	Serv.Cost	Serv.Cost $
1 All Influence Categories	614 Park/Greenspace/Lake-Backing	1 Factor 5%	5.0%			

Improvements

ImprID	MT- Qu- St	Description	Area (Ft2)	Eff. Year	Asmt	Code	Value
86906191	004-04-02	SFD - After 1970	1,141	2002	2	100%	352,000
86906192	030-04-28	Garage	484	2002	2	100%	22,000

Assessment Totals

Tax Status	Code	Description	Land	Improvement	Other	Assessment
T	2	RESIDENTIAL	84,000	374,000	0	458,000
		Grand Totals:	84,000	374,000	0	458,000

Assessment Recommendations

It is the recommendation of the assessor that the assessment be **Confirmed**.

Current Assessment

The preceding analysis is solely based on the **current assessment** of

- **$472,000**

Recommended Assessment

Recommended assessment:

- **$472,000**