

**CALGARY  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

In the matter of the complaint against the property assessment as provided by the *Municipal Government Act*, Chapter M-26, Section 460, Revised Statutes of Alberta 2000 [*the Act*].

between:

***MacLeod Place Holding Corp.  
(as represented by Altus Group Limited), COMPLAINANT***

and

***The City of Calgary, RESPONDENT***

before:

***J. Dawson, PRESIDING OFFICER  
A. Wong, MEMBER  
J. Joseph, MEMBER***

This is a complaint to the Calgary Composite Assessment Review Board [CARB] in respect of a property assessment prepared by the Assessor of The City of Calgary and entered in the 2012 Assessment Roll as follows:

<b>ROLL NUMBER:</b>	<b>101008001</b>
<b>LOCATION ADDRESS:</b>	<b>5920 MacLeod Trail SW</b>
<b>LEGAL DESCRIPTION:</b>	<b>Plan 4269HS, Block 1, Lot 2</b>
<b>HEARING NUMBER:</b>	<b>68068</b>
<b>ASSESSMENT:</b>	<b>\$ 28,510,000</b>

- [1] This complaint was heard on the 13 day of August, 2012 at the office of the Assessment Review Board [ARB] located at Floor Number 4, 1212 31 Avenue NE, Calgary, Alberta, Boardroom 2.
- [2] Appeared on behalf of the Complainant:
- D. Chabot      Agent, Altus Group Limited
- [3] Appeared on behalf of the Respondent:
- M. Ryan      Assessor, City of Calgary
  - C. Neal      Assessor, City of Calgary (retired 10:50 AM)

## **SECTION A: Preliminary, Procedural or Jurisdictional Issues:**

### **Preliminary Issue 1 - Disclosure Under sections 299 and 300 of the Act:**

- [4] The Complainant requested that certain evidence contained within the Respondent's disclosure document be redacted because it was not disclosed as required by sections 299 and 300 of *the Act*.
- [5] The Complainant spoke (C2a p.5) about the current system and the designed effect is to promote efficiency and fairness. Efficiency is achieved by a system with only one level of appeal with a requirement to hear and decide by the end of the year. Fairness is achieved by requiring the assessing authority to provide sufficient information for an assessed person to understand their assessment, and on the taxpayer making a complaint by requiring more detail in complaint forms.
- [6] The Complainant paraphrased sections 299 and 300 suggesting *the Act* permits an assessed person to request sufficient information to understand their assessment and to compare their assessment to those of similar properties. Matters Related to Assessment Complaints [MRAC] regulation section 9(4) provides the remedy for the Respondent's failure to disclose requested information; that information cannot be used against them before a hearing of the Board.
- [7] The Complainant also spoke on the responsibility of the taxpayer. In sections 294 and 295 of *the Act*, wherein the assessed person must permit access and provide information to the assessor. Failure to comply with the request for information or inspection by an assessor will mean the taxpayer may lose their right of appeal or have that information prohibited before a hearing of the Board, as per section 9(3) of *MRAC*.
- [8] The Complainant argued that these provisions provide for greater exchange of information, more transparency, and fairness.
- [9] The Complainant referred (C2a pp. 15-19) the Board to recent decisions in support of the application including:
1. *Edmonton (City of) v. Melcor et al* (April 4, 2012), Edmonton No. 1103-18120 (Alta. QB); wherein the justice states: "*The assessment challenge process is intended to be transparent and fair. The City's (Edmonton) suggested interpretation could lead to mischief in the process.*"
  2. *Canadian Natural Resources Ltd. v. Wood Buffalo (Regional Municipality)*, 2012 ABQB 177. [CNRL]; wherein the justice states: "*The intent of section 299 is clear: it is designed*

*to facilitate disclosure of all relevant information to the taxpayer so as to avoid 'trial by ambush' before the CARB. The disclosure provisions are extremely broad. They effectively require a full report. The Municipality must deliver or provide access to **all** information relevant to the assessment calculation, not just that requested by the taxpayer."*

- [10] The Complainant continued; the court has recognized the difficulty for an assessed person to know what information to request and suggests the assessor is responsible for giving the assessed person all of the information respecting how the assessment is prepared.
- [11] The Complainant outlined (C2a p. 22) the time restrictions placed on requests for information through sections 299 and 300 of *the Act*. Section 27.4(2) of Matters Relating to Assessments and Taxation [MRAT] regulation imposes a 15 day response to a request sent under section 299 of *the Act*. Similarly, section 27.5(2) of MRAT provides 15 day response for request made under section 300 of *the Act*.
- [12] The Complainant reviewed (C2a p. 4) the efforts taken to understand the assessment prepared by the Respondent:
1. During the Customer Review Period – January through March 2012; the taxpayer Sanj Syal met with the Respondent to discuss this and other assessments. (C2a p. 4)
  2. The taxpayer was not satisfied with the meetings and chose to retain Altus Group Limited to represent their assessments. (testimony D. Chabot)
  3. March 2012 on behalf of the taxpayer, the agent requested information pertaining to the subject's assessment utilizing the forms required by the Respondent. (C1 pp. 90-91)
  4. April 11, 2012 the agent met two representatives of the Respondent with no successful resolution to the request. (C2a p. 4)
  5. April 13, 2012 official written response from the Respondent, which can be paraphrased by saying; check our website, and no more information will be provided. (C1 pp. 92-109)
  6. June 21, 2012 additional official response from Respondent acknowledging their error of not disclosing information as required under section 299 and 300 as brought to their attention by Board decisions. (C2a pp. 66-100 and C2b pp. 101-160)
- [13] The Respondent indicated (R1 p. 5) that the information required under sections 299 and 300 of *the Act* has been provided and, even if the Board found otherwise, the remedy for failure to disclose is a complaint to the Minister not this Board. The Respondent continued by stating that the information being requested to be redacted was supplied to the Complainant in a response dated June 21, 2012, which was prior to the disclosure deadline, therefore the Complainant was not prejudiced.
- [14] Further as part of that response (C2a p. 67) the Respondent, in point four, invited the Complainant to the Assessment Business Unit's office to see the data used to determine the assessed rents for the subject. The Respondent pointed the Board to section 299(1) and section 300(1) of *the Act* wherein the Respondent need not provide information if it is made available to be seen.
- [15] The Complainant pointed out that the Respondent provided the requested information on assessments in the downtown, beltline, supermarkets, retail banks, and big box. Yet, the Respondent only offered to view the information for gas bars, fast food restaurants, and suburban offices.
- [16] The Respondent indicated that the information for gas bars, fast food restaurants and suburban

office was confidential and therefore could not be provided.

- [17] The Complainant argued that the information was deemed to be confidential and therefore could not be provided; however, it is provided here today. In addition, the taxpayer and the taxpayer's agent made numerous attempts including meetings with the Respondent to obtain this information, and to be invited by the Respondent to another meeting is not practical or fair.
- [18] The Board finds that the legislation does provide an opportunity for the Complainant to view and/or receive information pertaining to their assessment. However, the Respondent waited until June 21, 2012, which is too late. The taxpayer requested the information regarding their assessment in person during the Customer Review Period. The Complainant further formally requested information pertaining to their assessment on the forms prescribed by the municipality in March of 2012. The Complainant met in person on April 11, 2012 with the Respondent and was further denied access to the information pertaining to their assessment. On April 13, 2012 the Respondent in writing formally denied the production of any further information regarding the assessment.
- [19] The Board is puzzled that the Respondent would send the Complainant rental rate information for the downtown, beltline, supermarkets, and big box stores; yet, deny similar information pertaining to the subject – a suburban office.
- [20] The Board reviewed each of the pages in the Respondent's Disclosure document, which are subject to the requested redaction, and found that certain pages are clearly disclosed in violation of *the Act* and *MRAC*. The Board is uncertain whether all pages are in violation; however, rather than conducting a thorough investigation of each page, the Board found that the Complainant made reasonable and extraordinary efforts to see or receive information regarding their assessment. Therefore, the Complainant is afforded the benefit of the doubt, and all pages requested for redaction are excluded from this hearing.
- [21] **The Board redacted pages 65 through 84 of the Respondent's disclosure as it was not disclosed as required under sections 299 and 300 of *the Act*. Though there is an administrative review available through the Minister, the Board has the responsibility to not hear evidence previously withheld as per *MRAC* section 9.**

## **Preliminary Issue 2 - Prepared statement:**

- [22] The Respondent indicated that there was another preliminary matter. When given the floor the Respondent began to read a prepared statement that was written in anticipation of losing the first preliminary issue. The speech, purported to have been drafted by the legal department, was ordered to be read in the event the Board 'erred' in their decision.
- [23] The Board interrupted this prepared statement and asked the Respondent if they had a preliminary matter; to which a negative response was received.
- [24] **The Board found nothing in legislation, regulation or policy that permits a party to comment on a Board decision. The Board denied the Respondent the stage to admonish the Board and advised the Respondent of their ability within *the Act* under section 470(1); "*an appeal lies to the Court of Queen's Bench on a question of law or jurisdiction with respect to a decision of an assessment review board.*"**

[25] No additional procedural or jurisdictional matters were raised.

## **SECTION B: Issues of Merit**

### **Property Description:**

[26] The subject – 5920 MacLeod Trail SW, is comprised of two buildings: Built in 1970, the first is an eight-storey building referred to as MacLeod Place I containing 74,773 square feet of leasable area. Built in 1973, the second is a nine-storey building referred to as MacLeod Place II containing 98,347 square feet of leasable area. (R1 p.16)

[27] The Respondent prepared the assessment showing 185,331 square feet of assessable office space rated as a 'B' quality with 213 enclosed parking stalls. The site has an area of 71,991 square feet. These suburban office buildings are located along MacLeod Trail at 59 Avenue SW in an area known as Manchester Industrial. (C1 pp. 21-22) There is an exempt office space tenant occupying 2,080 square feet with a related value of \$290,500 on a separate roll. This results in only 183,251 square feet of office space under complaint.

### **Matters and Issues:**

[28] The Complainant identified two matters on the complaint form:

- Matter #3 - an assessment amount*
- Matter #4 - an assessment class*

[29] Following the hearing, the Board met and discerned that these are the relevant questions which needed to be answered within this decision:

1. *What is the correct typical office rental rate for the subject?*
2. *What is the correct vacancy allowance for the subject?*

### **Complainant's Requested Value:**

- \$25,680,000 on complaint form
- \$16,540,000 in disclosure document
- \$16,710,000 at hearing confirmed as the request

### **Board's Decision in Respect of Each Matter or Issue:**

***Matter #3 - an assessment amount***

**Question 1 *What is the correct typical office rental rate for the subject?***

[30] The Complainant presented leasing from within the subject during the valuation year (C1 p. 69).

The range is between \$5.98 (agreed later to be an outlier) and \$15 per square foot. Removing the outlier created a range between \$10 and \$15 per square foot. The median is \$12 and the weighted mean is \$11.95 (testimony D. Chabot). Thirty-four percent (34%) of the leases within the subject property have been signed during the valuation year.

- [31] The Complainant argued that the subject leasing activity is at rates lower than typical market rent in order to make up the significant vacancy. The vacancy occurred after a major tenant vacated in 2009. The Complainant argued that, with the substantial leasing activity within the subject, a typical market rental rate can be established for the subject.
- [32] The Respondent argued that one lease within the subject appeared to be an outlier at \$5.98. The Complainant agreed and recalculated their results as described above.
- [33] The Respondent drew the Board's attention to a third party report prepared using second quarter 2011 results (R1 p. 112). The report indicated city-wide 'asking' lease rates for 'B' graded buildings is \$13.24 per square foot, which supports the assessment of \$13 for typical market rent.
- [34] The Respondent noted an additional third party report (R1 p. 106) that showed Calgary suburban south office average 'asking' head lease rates for quarter two 2011 at \$15 per square foot.
- [35] The Complainant stressed that both reports are opinions of industry professionals on 'asking' rental rates, not an analysis of actual signed rental rates.
- [36] The Respondent presented no rental rate study or equity comparables.
- [37] The Complainant provided a 2011 CARB decision to illustrate that property with substantial leasing activity during a valuation year can establish a typical rental rate for their property. In CARB 2397/2011-P the Board found that 10 leases representing 25% of the subject were sufficient to establish a typical market rent.
- [38] The Board prefers to see leasing activity in numerous buildings to establish typical market rents. In this case the only reliable evidence was supplied by the Complainant; fourteen (14) leases, all signed during the valuation period, and representing 34% of the subject. The Respondent failed to provide any leasing activity to substantiate the assessment.
- [39] The Board finds the evidence and testimony presented establishes a typical office rental rate for the subject very close to the assessment. The Complainant admitted that the subject was leasing at below typical market rates due to a significant vacancy dating back to 2009.
- [40] The Board found through reviewing all documentary evidence and testimony that the most recent rental activity reported by the Complainant (C1 p. 69) and the *post facto* rental activity in 2011 reported within the Assessment Request for Information (ARFI) (R1 pp. 35-60) has a mean of \$12.83, a median of \$12.50, and a weighted mean of \$12.72 per square foot.

Unit #	Area	Date signed	Lease Rate
602	3244	02/01/2011	\$12.00
210	2500	03/01/2011	\$13.00
104	1282	03/01/2011	\$15.00
209	1494	05/01/2011	\$12.00
306	4636	08/01/2011	\$13.00
504	2000	10/01/2011	\$12.00

*post facto*

*post facto*

- [41] **The Board finds evidence and testimony from both parties leads to a typical office rental rate within the subject of \$13 per square foot as assessed.**

**Question 2 What is the correct vacancy allowance for the subject?**

- [42] The Complainant presented a vacancy chart (C1 p. 25) to illustrate to the Board the vacancy history within the subject between March 2009 and January 2012. In March 2009 the vacancy was 16.05% and by July 2009 it increased to 71.08% primarily due to the loss of one large tenant. The vacancy allowance assessed in 2009 was 6% – a 10% variance from actual vacancy in March, and 65% variance from July 2009.
- [43] The vacancy chart in April 2010 showed 49% vacancy and by July 2010 it had improved to 47% while the assessed vacancy allowance was 10%. By August 2011 vacancy rates improved to 22% with an assessed vacancy allowance of 8%. In January 2012, *post facto* evidence showed that the vacancy rate is below 21%. The Complainant provided ARFI information (C1 pp. 31-44) for 2009 and 2010 to support the chart.
- [44] The Complainant provided several *CARB* decisions to support their argument for increased vacancy allowance. The first decision is on the subject for the 2010 assessment year. In *CARB 1424/2010-P* the Board found the significant vacancy change necessitated consideration by the Board:
- "The CARB finds the loss of a major tenant sufficient reason to distinguish a property at least temporarily atypical. The Board is aware that the assessment branch policy is to wait some 3 years for evidence of chronic vacancy before departing from the application of the typical allowance. Here, the Board finds the market value of the subject would be diminished from what would typically prevail".*
- [45] In several additional *CARB* decisions (*CARB 2218/2011-P*, *CARB 1575/2011-P*, *CARB 0832/2010-P*, *CARB 2158/2010-P*, and *CARB 2089/2010-P*), the Board found that demonstrated chronic vacancy warranted a reduction.
- [46] The Complainant provided two partial assessment calculation sheets to demonstrate that the Respondent has recognized chronic vacancy in the past. (C1 pp. 54 and 67)
- [47] The Respondent argued that:
- "'Chronic' Vacancy is neither defined nor legislated. Vacancy is the effect of something, not the cause. Sometimes properties can be unusually vacant because of physical or location deficiency in the property. If an adjustment to the value of a property is made it is not because of vacancy".*

- [48] The Respondent indicated that the assessment prepared for the subject was created using typical vacancy rates which included the subject within their analysis (R1 p. 89). The Respondent further suggested that, based on the actual revenue reported (C1 p. 42), an inequity would be created by making an adjustment. This suggestion was based on actual revenue being similar to the assessed revenue.
- [49] The Board finds that vacancy is germane when it comes to valuation and the valuation date is the date of concern. However, the Respondent's testimony suggests physical or location deficiency which tends to be more of a condition, therefore the condition date may apply.
- [50] The Board finds that even when actual revenue (higher than typical rental rate with higher than typical vacancy) is close to or equal to the assessed revenue (typical rental rate with typical vacancy), the assessment may be incorrect because assessments need to reflect typical situations unless a demonstrated, long-term atypical vacancy can be demonstrated, as is the case before the Board. By suggesting otherwise fails to recognize the fact that a similar building with typical vacancy and all other factors equal will have even greater actual revenue (higher than typical rent with typical vacancy). In that occurrence the assessed revenue would not be close to or equal to actual revenue, it would be greater. Therefore, by ignoring or not correcting for atypical vacancy, would create the real inequity.
- [51] The Board reviewed the evidence provided and notes that the '2012 City of Calgary South Suburban Office Vacancy Analysis' (R1 pp. 86-90) has 197 properties listed with a total vacancy of 678,411 square feet compared to 9,233,312 square feet of total assessable area. Resulting in a mean of 7.35% which was assessed at 8%. The Board notes that there is no indication if this vacancy report is with comparable properties as vacancy rates may vary significantly between grades and specific areas.
- [52] Within the subject, the Board found the vacancy rate has exceeded the typical vacancy allowance each year, even prior to the large tenant loss that occurred in 2009. The smallest variance during the period is 10 percentage points, and the subject is nearing that 10 point variance again in January 2012.
- [53] The Board finds that a prudent investor, when presented with two similar buildings, with similar rent rolls, location and other factors will take vacancy into consideration. If all other factors are equal, an investor would not invest equally when building 'a' has a typical 8% vacancy while building 'b' has an atypical 22% vacancy. Therefore vacancy, or better put, atypical vacancy, regardless of the cause, will affect market value until corrected. To ignore this reality creates inequity.
- [54] The Board finds that the Respondent has no clear definition of atypical or chronic vacancy. In order to maintain fair and equitable assessments, the Respondent needs to have a clear, written policy on how it deals with atypical vacancy issues. The Respondent needs to be clear whether vacancy is a condition or a valuation parameter. In so doing, the taxpayer will have a better understanding of how atypical vacancy occurrences are treated.
- [55] **The Board finds that an atypical vacancy situation is occurring within the subject. This atypical vacancy, regardless of the cause has existed for more than 3 years at greater than 10 percentage points. The Board corrects the vacancy allowance within the subject by adding 10 points to arrive at an 18% vacancy allowance.**



**Potential Net Income**

#	Sub Component	Taxable Area (Square Feet)	Quantity	Rental Rate	Total Market Rent
1	Parking Stalls		213	\$1,080.00	\$230,040
2	Office Space	183,251		\$13.00	\$2,382,263
	Total	183,251		Potential Net Income	\$2,612,303

**Values Influencing Income**

#	Sub Component	Vacancy Rate	Operating Costs	Non Recoverable
1	Parking Stalls	2.0%	\$0.00	1.0%
2	Office Space	18.0%	\$12.50	1.0%

**Effective Net Income**

#	Potential Net Income		\$2,612,303
1	Less Vacancy (Parking Stalls)	2.0%	(\$4,601)
2	Less Vacancy (Office Space)	18.0%	(\$428,807)
	Total Effective Net Rent		\$2,178,895

**Net Operating Income**

Vacant Space Shortfall	\$12.50	(\$412,315)
Non Recoverable	1.0%	(\$21,789)
Net Operating Income		\$1,744,791

**Market Value**

Net Operating Income		\$1,744,791
Capitalization Rate	7.75%	
Truncated Assessed Value		\$22,510,000

[56] **The Board, above, calculated the assessment using the preceding decisions.**

[57] No additional evidence was presented by either party.

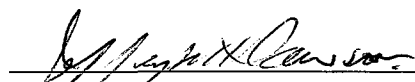
**Matter #4 - an assessment class**

[58] The Board did not hear any evidence requesting a change in an assessment class from its current non-residential designation.

**Board's Decision:**

[59] After considering all the evidence and argument before the Board determined that the subject assessment is changed to a value of \$22,804,377. The related assessment amount of \$290,500 is deducted to arrive at a net truncated value of \$22,510,000. The resultant assessment is fair and equitable.

DATED AT THE CITY OF CALGARY THIS 20 DAY OF September 2012.

  
**J. Dawson**  
**Presiding Officer**

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

<b>NO.</b>	<b>ITEM</b>
1.	C1 Complainant Disclosure – 112 pages
2.	R1 Respondent Disclosure
3.	C2a Rebuttal Disclosure – 100 pages (pages 1 through 100)
4.	C2b Rebuttal Disclosure – 116 pages (pages 101 through 216)

*An appeal may be made to the Court of Queen's Bench on a question of law or jurisdiction with respect to a decision of an assessment review board.*

*Any of the following may appeal the decision of an assessment review board:*

- (a) the complainant;*
- (b) an assessed person, other than the complainant, who is affected by the decision;*
- (c) the municipality, if the decision being appealed relates to property that is within the boundaries of that municipality;*
- (d) the assessor for a municipality referred to in clause (c).*

*An application for leave to appeal must be filed with the Court of Queen's Bench within 30 days after the persons notified of the hearing receive the decision, and notice of the application for leave to appeal must be given to*

- (a) the assessment review board, and*
- (b) any other persons as the judge directs.*

**APPENDIX "B"****LEGISLATION****The Municipal Government Act (the Act)**

Chapter M-26, Section 460, Revised Statutes of Alberta 2000

**Right to enter on and inspect property**

- 294(1)** After giving reasonable notice to the owner or occupier of any property, an assessor may at any reasonable time, for the purpose of preparing an assessment of the property or determining if the property is to be assessed,
- (a) enter on and inspect the property,
  - (b) request anything to be produced to assist the assessor in preparing the assessment or determining if the property is to be assessed, and
  - (c) make copies of anything necessary to the inspection.
- (2)** When carrying out duties under subsection (1), an assessor must produce identification on request.
- (3)** An assessor must, in accordance with the regulations, inform the owner or occupier of any property of the purpose for which information is being collected under this section and section 295.

RSA 2000 cM-26 s294;2002 c19 s4

**Duty to provide information**

- 295(1)** A person must provide, on request by the assessor, any information necessary for the assessor to prepare an assessment or determine if property is to be assessed.
- (2)** An agency accredited under the Safety Codes Act must release, on request by the assessor, information or documents respecting a permit issued under the Safety Codes Act.
- (3)** An assessor may request information or documents under subsection (2) only in respect of a property within the municipality for which the assessor is preparing an assessment.
- (4)** No person may make a complaint in the year following the assessment year under section 460 or, in the case of linear property, under section 492(1) about an assessment if the person has failed to provide the information requested under subsection (1) within 60 days from the date of the request.

RSA 2000 cM-26 s295;2002 c19 s5

**Access to assessment record**

- 299(1)** An assessed person may ask the municipality, in the manner required by the municipality, to let the assessed person see or receive sufficient information to show how the assessor prepared the assessment of that person's property.
- (1.1)** For the purposes of subsection (1), "sufficient information" in respect of a person's property must include
- (a) all documents, records and other information in respect of that property that the assessor has in the assessor's possession or under the assessor's control,
  - (b) the key factors, components and variables of the valuation model applied in preparing the assessment of the property, and
  - (c) any other information prescribed or otherwise described in the regulations.
- (2)** The municipality must, in accordance with the regulations, comply with a request under subsection (1).

RSA 2000 cM-26 s299;2009 c29 s5

**Access to summary of assessment**

- 300(1)** An assessed person may ask the municipality, in the manner required by the municipality, to let the assessed person see or receive a summary of the assessment of any assessed property in the municipality.
- (1.1)** For the purposes of subsection (1), a summary of an assessment must include the following information that the assessor has in the assessor's possession or under the assessor's control:
- (a) a description of the parcel of land and any improvements, to identify the type and use of the property;
  - (b) the size of the parcel of land;
  - (c) the age and size or measurement of any improvements;

- (d) the key factors, components and variables of the valuation model applied in preparing the assessment of the property;
- (e) any other information prescribed or otherwise described in the regulations.
- (2) The municipality must, in accordance with the regulations, comply with a request under subsection (1) if it is satisfied that necessary confidentiality will not be breached.

RSA 2000 cM-26 s300;2009 c29 s6

**Matters Relating to Assessment and Taxation (MRAT)**

Alberta Regulation 220/2004 with amendments up to and including Alberta Regulation 330/2009

**Access to assessment record**

- 27.4(2) A municipality must provide the assessed person with the information described in section 299(1.1) of the Act within 15 days of receiving a request for the information.

**Access to summary of assessment**

- 27.5(2) A municipality must provide the assessed person with a summary of the assessment for an assessed property within 15 days of receiving a request for the information.

**Matters Relating to Assessment Complaints (MRAC)**

Alberta Regulation 310/2009

**Failure to disclose**

- 9(3) A composite assessment review board must not hear any evidence from a complainant relating to information that was requested by the assessor under section 294 or 295 of the Act but was not provided to the assessor.
- (4) A composite assessment review board must not hear any evidence from a municipality relating to information that was requested by a complainant under section 299 or 300 of the Act but was not provided to the complainant.

Municipal Government Board use only: Decision Identifier Codes				
Appeal Type	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Office	High Rise	Income Approach	Market Rent
				Vacancy