

**IN THE MATTER OF A COMPLAINT** filed with the Regional Municipality of Wood Buffalo Composite Assessment Review Board (CARB) pursuant to Part 11 of the *Municipal Government Act* being chapter M-26 of the revised statutes of Alberta 2000.

**BETWEEN:**

Transforce Administration Inc., as represented by Altus Group Ltd. – Complainant

- and -

Regional Municipality of Wood Buffalo (RMWB) – Respondent

**BEFORE:**

Members:

G. Sokolan, Presiding Officer

A. Green, Member

N. Mahgoub, Member

Staff:

A. Hawkins, Clerk

**BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT**

[1] A hearing was convened on October 2, 2024 via video conference, in the Regional Municipality of Wood Buffalo in the Province of Alberta to consider a complaint about the assessment of the following property:

<b>Assessment Roll Number</b>	30602130
<b>Civic Address</b>	320 MacDonald Crescent Fort McMurray, AB
<b>Owner</b>	Transforce Administration Inc.
<b>File Number</b>	ARB 24-019

[2] The property under complaint (subject) is a 130,684 square foot (sf) (3 acre) parcel, located at 320 MacDonald Crescent in the MacKenzie Industrial Park neighbourhood of Fort McMurray.

[3] It is zoned Business Industrial (BI) and is improved with a 6,400 sf trucking terminal, also known as a transit warehouse, constructed in 1991, in average condition. This building has 14 raised loading docks equipped with overhead bay doors. The subject is also improved with a 1,500 sf office building, built in 2017, in average condition and a 2,000 sf quonset, erected in 2012, also in average condition. It is assessed with a Land Use Code of 540 - Trucking Terminal.

[4] The three improvements on the land have been valued for assessment purposes using the Marshall & Swift cost guide, realizing a total of \$537,150. The land component of the subject has been valued at a rate of \$32.42/sf for a total of \$4,237,073 (\$1,412,357/acre). The subject's total assessment is \$4,774.220 using the Cost Approach to valuation.

### **PROCEDURAL MATTERS**

The CARB derives its authority to make decisions under Part 11 of the *Municipal Government Act*, R.S.A. 2000, c. M-26.

[5] The parties confirmed that they had no objections to the composition of the Board.

[6] The Board confirmed it had no bias in relation to the matters.

### **PRELIMINARY MATTERS**

**Issue :** The Respondent introduced corrections to information contained in its disclosure document.

#### ***Position of the Respondent:***

[7] The Respondent requested to carry forward the preliminary matter from file #ARB 24-018 of wishing to correct information relating to the conversion of US dollars to Canadian dollars as required by the use of the Marshall & Swift cost manual. The subject of this complaint is a developed land parcel in the MacKenzie Industrial Park, however the Complainant is contesting only the value of the land portion of that assessment. In its disclosure, the Respondent included a comparable located at 175 McAlpine Crescent which was improved with two buildings. This property sold in September 2021. At the time it sold, it had been assessed on the Cost Approach using the 2021 Marshall and Swift Cost Guide to value the buildings. To improve the comparability of this parcel to the subject, the Respondent calculated the land value of this parcel at the time it sold using the extraction method to separate the value of land from its improvements.

[8] On page 60 of Exhibit C-3, the Complainant argued the Respondent had failed to convert the values found in the Marshall & Swift manual to Canadian dollars from US dollars, thereby understating the Total Replacement Cost New of the two structures as found just following the third table on page 22 of Exhibit R-1. The Respondent provided a converted value of \$1,170,598, based on a local multiplier of 1.23 for Alberta Class S, as

found on page 40 of C-3, and a tax removal of 1.05.

[9] In the Respondent's calculation, this value is subtracted from the sale price to reflect the total land value of the parcel. When corrected, this results in an increase of \$12,349 in the Land Rate for 175 MacAlpine Crescent found in the second index in the first table on page 22 of Exhibit R-1. As a result, the Land Rate in that index is revised to \$1,299,697.

***Position of the Complainant:***

[10] The Complainant's position on this matter was also carried forward from file #ARB 24-018, where the Complainant stated it would not be appropriate to incorporate the Respondent's suggested converted values because the multipliers referenced on page 60 of Exhibit C-3 expired and to apply them to information being considered for an assessment based on a valuation date of July 1, 2023 would woefully misrepresent the value of the comparable. The Complainant indicated it would be satisfied if the Board allowed the corrected values to be introduced but considered the accuracy of the value of this comparable in its deliberations.

**PRELIMINARY DECISION**

[11] It is the decision of the Composite Assessment Review Board to allow the Respondent to introduce its value corrections for this comparable and to place appropriate weight on this evidence when deliberating the complaint.

**REASONS ON PRELIMINARY DECISION**

[12] The Board considered the arguments presented by both parties, feeling satisfied it understood the Complainant's reservations regarding the evidence the Respondent has put forward for this comparable. The Board finds it appropriate to determine how impactful this evidence becomes when determining the outcome of this complaint.

**ISSUES**

Issue identified on the complaint form	Assessment Amount	Requested Value
An Assessment Amount	\$4,774,220	\$3,000,000 - revised to \$3,378,000 during the Merit Hearing.

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Issue 1: Would an assessed value of \$3,378,000 better reflect the market value of the subject.

## **MERIT MATTER**

### ***Position of the Complainant***

[13] The Complainant contends the subject is over assessed at the current assessment of \$4,774,220, regardless of whether a Cost Approach, an Income Approach or a Sales Comparison Approach to valuation is used to calculate the assessment of the property.

#### **Cost Approach**

[14] The Complainant submitted the land portion of the subject assessment is overvalued at \$4,237,073 (\$1,412,357/ac). It introduced a comparable 2.13 acre fully serviced, vacant parcel in the same industrial park, at 250 MacLennan Crescent, with the same zoning as the subject. This comparable has been listed at a price of \$1,000,000/acre on the open market for over 900 days. During this time, two offers to purchase have been received, but neither came to fruition. The Complainant submits if this comparable parcel has been unable to sell for a price that is substantially lower than the \$1,412,357/acre land assessment of the subject, it must be concluded the land is over assessed.

[15] The Complainant argued if the assessed value of the land component of the subject was reduced to \$1,000,000/acre and the value of the three improvements remained unchanged, the total assessment would be reduced to \$3,537,150 or \$357/psf which would reflect current market value.

#### **Income Approach**

[16] To support the overassessment on an Income Approach, the Complainant introduced a sample of eight equity comparables of warehouse properties from within the MacKenzie Industrial Park. Income detail reports were provided for each comparable.

[17] From this sample the Complainant derived typical values for parameters used in the Income Approach calculation including a median rent of \$23.88/sf, a vacancy allowance of 12%, a structural allowance of 5%, a recoverable expense allowance of \$13 and the median capitalization rate (cap rate) of 8.5%.

[18] The Complainant then narrowed this sample down to the three properties most similar to the subject in terms of year of construction (YOC), site area, site coverage, supported by photos depicting the site and the income detail report for each comparable. The narrowed sample had a median YOC of 1993 (subject - 1991), site area of 214,315 sf (subject - 130,680 sf), and site coverage of 16.83% (subject - 7.58%). This narrowing refined the median rent rate to \$25.25/sf.

[19] The Complainant noted there does not seem to be an optimal or benchmark site coverage for the MacKenzie Industrial Park area; however, the only properties in the original sample that had an adjustment for excess land had a site coverage ratio of less than

15%. The subject has a ratio of 7.58%. Accordingly, the Complainant determined it would also be assessed with an excess land adjustment if the Cost Approach were used. The Respondent used a value of \$20/sf for excess land in each of the comparables.

[20] To equitably find the amount of land that would be determined to be excess, the Complainant testified it calculated the difference between the subject's site coverage ratio and the mean (3.33%) and median (4.34%) of the ratio in the narrowed sample. Adjusting the subject's ratio upward by those values results in amounts of \$800,000 and \$945,000 respectively in additional excess land value when the \$20/sf excess land rate is applied.

[21] Applying the derived income assessment parameters and accounting for excess land value, the Complainant arrived at a total assessed value of \$3,378,000 (\$341/sf) or \$3,520,000 (357/sf), respectively. The Complainant noted that an assessed value of \$357/sf is also achieved if the land value of the subject is reduced to \$1,000,000/acre using the cost approach.

#### Sales Comparison Approach

[22] To support the overassessment on a Sales Comparison Approach, the Complainant compared the sales of seven similar properties to the assessed value of the subject. Their comparability was supported by photos showing their location relative to the subject, as well as photos of the site, their assessment reports, land titles and land transfer documents, and sales brochures.

[23] All comparables are located in the MacKenzie Industrial Park and all are zoned BI with a property type of Warehouse. YOC ranges from 1994 to 2012 with a median of 2000, compared to the subject being constructed in 1991. Site area ranges from 0.50 acres to 4.18 acres with a median of 1.59 acres; the subject has an area of 3.00 acres. Site coverage ranges from 15% to 23.87% with a median of 19.00%; the subject has a 7.58% site coverage. The sales occurred between November 2020 and February 2022 at a price ranging between \$194/sf and \$347/sf with a median of \$200/sf. The subject sold in 2021 and its assessed value that year was \$205/sf.

[24] The Complainant submits the median sale price of \$200/sf of building area fairly represents the current market value of the subject, which would yield a total assessment of \$3,876,000. The Complainant notes the highest valued sale in this sample of comparables sold at \$347/sf. The subject has a 2024 assessed value of \$482/sf, indicating it is over assessed.

#### Summary

[25] The Complainant submitted it has shown the subject is over assessed on both a market and equity basis and requests the Board to reduce the assessment to \$341/sf for a total assessment of \$3,378,000. This reflects its value if assessed on the Income Approach including an excess land value of \$800,000.

[26] Alternatively, the Complainant requests the Board to reduce the assessment to \$357/sf for a total of \$3,532,000, reflecting its value on the Income Approach including an excess land value of \$945,000. The Complainant notes a value of \$357/sf also reflects the subject's assessed value if the land value were reduced to \$1,000,000/acre, which is the current asking price for a vacant parcel of land in MacKenzie Industrial Park that has not sold for over its 900+ days as an active listing.

***Position of the Respondent***

[27] The Respondent explained the subject has been assessed using the Cost Approach to valuation because it cannot be accurately compared to other industrial or warehouse properties within the municipality.

[28] The Respondent proposed the subject should be considered a special purpose property. It is categorized for assessment purposes as a Transit Warehouse (or trucking terminal) which is defined as being "a specialized logistics facility designed for the efficient transfer of goods between trucks or from trucks to warehouses. These properties feature multiple loading docks for quick loading and unloading, as well as large parking areas for trucks. Their design is tailored for logistics efficiency, including features like cross-docking to minimize storage time and expedite delivery" (pg. 6 of Exhibit R-1).

[29] The Respondent responded to the Complainant's arguments provided for each of the valuation approaches.

**Cost Approach**

[30] The Respondent noted the only comparable provided by the Complainant is the subject of a MLS listing, rather than a sale. A listing does not function as an indicator of market value because it is speculative rather than a reflection of what buyers are willing to pay for a property. Additionally, ss 5, 7, 8, and 9 of Matters Relating to Assessment and Taxation Regulation (MRAT) states all land and improvements must be assessed at market value.

[31] The Respondent offered three similar sales in response to the comparables offered by the Complainant. Two of these (Indexes 1 and 3, below) were sales of vacant land. Index 2 represents a similar but developed parcel for which the land value was extracted from the sale price using the Market Extraction Method which deducts the Total Replacement Cost New values determined using M&S Cost Schedules from the sale price.

Respondent's Comparable Land Sales							
Index	Address	Subdivision	Zoning	Site Area	Sale Price/acre	Sale Date	Land Rate
	320 MacDonald Cres Subject	Mackenzie	BI	3.0 ac	\$4,705,960 (assessed value)		\$1,412,358
1	185 MacDonald Cres	Mackenzie	BI	1.73 ac	\$1,589,595	May 2019	\$1,589,595
2	175 MacAlpine Cres	Mackenzie	BI	13.87 ac	\$1,312,236	Sept 2021	\$1,299,697*
3	P:221267 B:3 L:1A	Taiga Nova	BI	1.11 as	\$1,800,000	Oct 2022	\$1,796,763

\* This land rate reflects the corrected converted value introduced by the Respondent as a preliminary matter

[32] The Respondent noted the average of the three land rates is \$1,562,018/acre\* and the median is \$1,299,697/acre\*. The Respondent's land rate of \$1,412,358/acre is within the range of the land rates of the comparables, indicating the assessed value of the land component of the subject is a fair and reasonable representation of market value.

\*these values also reflect the corrected converted values presented by the Respondent as a preliminary matter.

### Income Approach

[33] The Respondent reviewed the Complainant's three best equity comparables used in its calculation of an income based assessment for the subject, finding them not to be similar to the subject, as none of them have loading docks and the number of loading bays the warehouses contain is significantly lower than the subject.

[34] As well, the Respondent provided pictures of the Complainant's comparables to illustrate the storage areas found in each of these warehouses are much larger. The Respondent introduced a metric of storage area/bay door, finding the Complainant's comparables show a range of 2,684 – 3,523 sf/door, contrasted with 427sf/door for the subject. This indicates the subject is more focused on distribution and transfer of goods rather than long-term storage. This is a distinct difference between the subject and the comparables.

[35] The Respondent provided two equity comparables as shown in the table below, complete with site photos and detailed assessment reports. These are the only similar properties in the municipality in that they are classified as trucking terminals, have loading docks and lower site coverage like the subject and they function in a similar manner. Both were assessed using the Cost Approach. With the exception of the storage area/bay door parameter the subject is bracketed by the two comparables.

Respondent's Cost Approach Equity Comparables							
Index	Address	Zoning	LUC	# of Bay Doors	# of Loading Docks	Storage Area	Storage Area/Bay Door
	320 MacDonald Cres Subject	BI	540 – Trucking Terminal	15	14	6,400 sf	427 sf
1	400 MacAlpine Cres	BI	540 – Trucking Terminal	21	16	17,775 sf	846 sf
2	125 MacDonald Cres	BI	540 – Trucking Terminal	11	11	6,753 sf	614 sf

[36] The Respondent noted the land value of each site accounts for the large majority of its assessed value (at least 76%) because of the requirement for open land for parking, maneuvering, and, in some cases, loading/unloading. To reflect this characteristic, the Respondent compared the assessed value to land area ratio of these comparables to the subject, finding a range of \$34.26/sf to \$42.74/sf, compared to the subject at \$36.01/sf.

#### Sales Comparison Approach

[37] The Respondent reviewed the seven comparables presented by the Complainant concluding they were dissimilar to the subject. The Respondent suggested the Complainant selected these comparables based on site coverage, zoning, and the presence of bay door(s), without considering their actual use. The ratio of storage area to bay doors ranges from 1,068 sf to 8,753 sf, compared to the range of 427 sf to 846 sf seen in the Respondent's trucking terminal comparables. This suggests warehouses are more suited for storage or other industrial uses than for the distribution or transfer of goods. Three of the Complainant's comparables are described in the Complainant's disclosure as being facilities that service light and heavy duty trucks and equipment and should not be compared to the subject.

[38] The Respondent did not offer any sales comparables, noting the comparables referenced under the Income Approach discussion are the only two properties in the municipality that could be considered comparable. Neither of them has sold within the past 15 years.

#### Summary

[39] The Respondent submitted its evidence illustrates the subject should be assessed using the Cost Approach as it is not similar to the Complainant's income based comparables. Further, the Respondent submitted its land sales comparables indicate the assessed value of the subject's land component falls within the range of this sample. Its equity comparables are highly similar to the subject and the subject's assessed value falls within the assessed value to land area ratio of these comparables. In summary, the Respondent submits its evidence shows the assessed value of the subject is a fair and



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equitable representation of market value and requests the Board confirm the assessment at \$4,705,960.

***Complainant's Rebuttal***

[40] The Complainant dismissed all of the Respondent's comparable land sales, finding them dissimilar to the subject. Index 1, 185 MacDonald Crescent, is a pre-facto sale, occurring outside of the three year window which is commonly accepted as providing a reasonable representation of the current market. If a longer window is used, a time adjustment should be made to the sale price so that it reflects the current market environment. Such an adjustment was not provided by the Respondent.

[41] The sale price provided for Index 2, 175 MacAlpine Cres is inaccurate as it was derived from outdated Marshall & Swift data, and it is approximately 4.5 times larger than the subject. Index 3 is located in the Timberlea area which is some distance north of the subject location. Access to the highway and airport are different in this location, attracting a different kind of buyer. This eliminates the comparability of this sale.

[42] The Complainant disagreed the subject should be considered a special purpose property, indicating the Respondent had not provided any evidence to suggest properties with loading docks vs. loading bays constitute such a use. Referencing a description of such a use in CARB 1850-2011, the Complainant argued the subject does not have a unique design, special construction material, or lay-outs that restrict their utility to the use for which they were originally built.

[43] Minus the above and supported by references to The Appraisal of Real Estate (14<sup>th</sup> Edition) textbook, the Complainant argued the subject is comparable to a warehouse. The Complainant referred to its sample of warehouse sales where warehouses of similar utility and function sold for prices \$150/sf - \$200/sf less than the subject's current assessment. Its narrowed sample of similar properties assessed using the Income Approach indicated similar properties were assessed between \$341/sf and \$357/sf.

[44] The Complainant suggested if the subject were to be considered a special purpose property, the Appraisal of Real Estate textbook indicated these properties often have no available market and, in such a case, using the Cost Approach will often produce an overstated value of the property unless a deduction is made to reflect the lack of a market. The Complainant submitted the Respondent did not include such a deduction in its calculation of the subject's assessment.

**DECISION**

[45] It is the Decision of the CARB to leave the assessed value of the subject unchanged at \$4,705,960.

[46] The Board notes the Complainant filed the complaint against an assessed value of \$4,774,200 based on a report dated 28-Mar-2024 titled “RM of Wood Buffalo – Flex\*Suite – Production Replacement Cost Summary Report”. The Respondent identifies the assessed value as \$4,705,960 based on a report dated 10-Sep-2024 titled Subject Property Detail Report & Assessment Notice (2024). In determining the value of the assessment remains unchanged, the Board is using the Respondent’s Final Assessment value of \$4,705,960.

### **REASON FOR DECISION**

[47] In coming to its conclusion, the Board has carefully reviewed the provisions of the *Municipal Government Act* (“MGA”), the *Matters Relating to Assessment Complaints Regulation* (“MRAC”) and the *Matters Relating to Assessment and Taxation Regulation* (“MRAT”).

[48] The Board’s responsibility in coming to a decision on this complaint is to determine if the assessed value is a fair and equitable indication of its market value as of the valuation date of July 1, 2023 given the parameters identified in ss 5 and 6 of MRAT.

- s.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.
- s.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.

[49] The Complainant submitted the subject’s assessment was above market value if reviewed from any valuation approach. The Board finds insufficient evidence was presented to justify a change to the assessment.

[50] From a Cost Approach, the Board was not persuaded by the Complainant’s request to reduce the land value of the subject based on the list price of a vacant industrial parcel located in the same industrial park as the subject, albeit a parcel that has not sold despite being on the market in excess of 900 days. A list price does not provide the Board with any information about the actual market value of industrial land, as it does not indicate what the market actually determined to be the price a willing buyer and a willing seller would agree on. Regardless of the validity of the list price, a single comparison to another property does not provide sufficient evidence for the Board to alter an assessment.

[51] In contrast, the Respondent provided two land sales at 185 MacDonald Cres and P:221267 B:3 L1A which the Board considered to be comparable to the subject. The Board gave no weight to a third sale at 175 MacAlpine Cres, concluding it was not comparable to the subject. Not only was there controversy between the parties regarding the method used to extract the land value from the improved parcel, but the parcel is approximately 4.5 times larger than subject parcel, reducing its comparability.

[52] From an Income or a Sales Comparison approach, the Board was not persuaded the subject is unfairly or inequitably assessed. The Complainant submitted its warehouse equity comparables are similar in utility and function to the subject and speculated the subject could easily be repurposed to a functional warehouse. However, from the Respondent's evidence, the Board is satisfied there are sufficient aspects of the design and operation of trucking terminals, and of the subject property, to make it dissimilar to a conventional warehouse. It would not be equitable to compare its assessment to the assessment or sale of the warehouse properties presented by the Complainant.

[53] The Board is persuaded by the Respondent's evidence indicating there are only two comparable trucking terminals in the municipality and these have not sold in the past 15 years. Under these circumstances, these comparables and the subject define the typical market for this assessment category. Both comparables are assessed using the cost approach and the Respondent's evidence shows comparison of the subject to these properties has informed the assessment of the subject. Based on the characteristics of all three properties, the comparables bracket the subject. Accordingly, the Board finds the current assessment of the subject to be a fair and equitable representation of its market value as of the valuation date.

[54] It is so ordered.

#### **DISSENTING OPINION**

[55] There was no dissenting opinion.

[56] The decision of the Composite Assessment Review Boards is final and binding on all parties. This decision may be judicially reviewed by the Court of King's Bench pursuant to Section 470(1) of the *Municipal Government Act, RSA 2000, c M-26*.

Dated at the Regional Municipality of Wood Buffalo, in the Province of Alberta, this 24<sup>th</sup> day of October, 2024.

**FOIP Section 17(1)**

G. Sokolan, Presiding Officer

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## APPENDIX A

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### DOCUMENTS RECEIVED AND CONSIDERED BY THE CARB

Exhibit Number	Description
C-1	Complaint Form (4 pages)
C-2	Complainant Submission (304 pages)
C-3	Complainant Rebuttal (69 pages)
R-1	RMWB Assessment Disclosure (70 pages)
R-2	RMWB Assessment Guide (13 pages)
R-3	RMWB Law & Legislation Brief (58 pages)

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## APPENDIX B

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### REPRESENTATIONS

Person Appearing	Capacity
S. Roth	Altus Group Limited - Representing the Complainant
S. Kim	RMWB – Representing the Respondent
S. Bosgra	RMWB - Observing

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## APPENDIX C

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### LEGISLATION

#### ***Municipal Government Act, R.S.A. 2000, Chapter M-26 (the MGA)***

#### **s 1(1)(n)** In this Act,

- (n) “market value” means the amount that a property, as defined in section 284(1)(r), might be expected to realize if it is sold on the open market by a willing seller to a willing buyer;

#### **s 289(2)** Each assessment must reflect

- (a) the characteristics and physical condition of the property on December 31 of the year prior to the year in which a tax is imposed under Part 10 in respect of the property, and
- (a) the valuation and other standards set out in the regulations for that property.

#### **s 460.1(1)** A local assessment review board has jurisdiction to hear complaints about any matter referred to in section 460(5) that is shown on

- (a) an assessment notice for
- (i) residential property with 3 or fewer dwelling units, or
- (ii) farm land

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**s. 460.1(2)** Subject to section 460(14), a composite assessment review board has jurisdiction to hear complaints about

- (a) any matter referred to in section 460(5) that is shown on
  - (i) an assessment notice for property other than property described in subsection (1)(a)

**s. 467(1)** An assessment review board may, with respect to any matter referred to in section 460(5), make a change to an assessment roll or tax roll or decide that no change is required.

**(1.1)** For greater certainty, the power to make a change under subsection (1) includes the power to increase or decrease an assessed value shown on an assessment roll or tax roll.

**(2)** An assessment review board must dismiss a complaint that was not made within the proper time or that does not comply with section 460(9).

**(3)** An assessment review board must not alter any assessment that is fair and equitable, taking into consideration

- (a) the valuation and other standards set out in the regulations,
- (b) the procedures set out in the regulations, and
- (c) the assessments of similar property or businesses in the same municipality.

***Matters Relating to Assessment and Taxation Regulation, 2018, AR 203/2017 (MRAT)***

**s. 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.

**s. 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.

**s. 7(1)** The valuation standard for a parcel of land is

- (a) market value, or
- (b) if the parcel is used for farming operations, agricultural use value.

**s. 9(1)** When an assessor is preparing an assessment for a parcel of land and the improvements to it, the valuation standard for the land and improvements is market value unless subsection (2) or (3) applies.

***Matters Relating to Assessment Complaints Regulation, 2018, AR 201/2017 (MRAC)***

**s. 19(1)** Parties to a hearing before a panel of an assessment review board may attend the hearing in person or may, instead of attending in person, file a written presentation with the clerk.