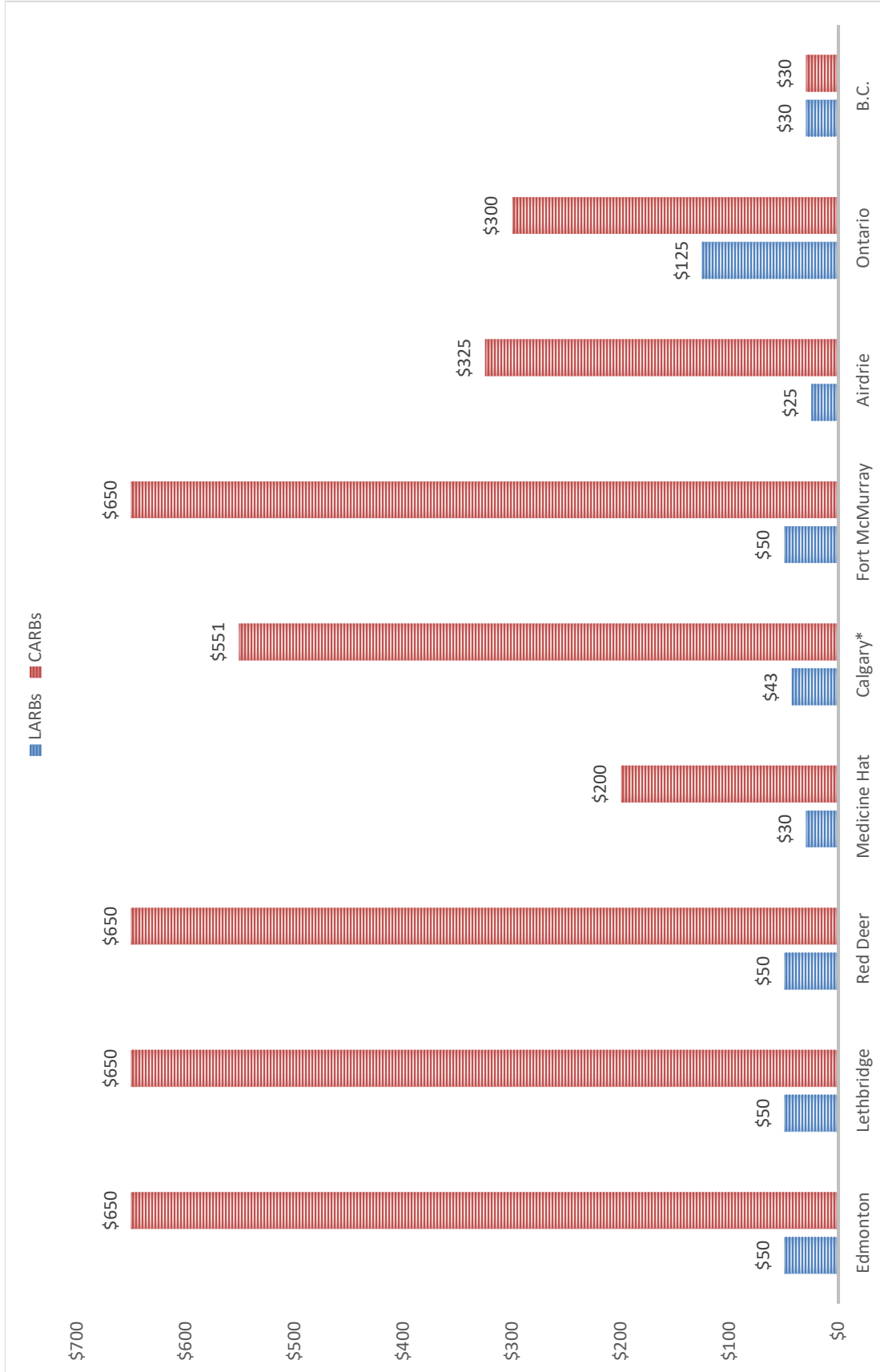


### Comparison of Assessment Review Complaint Fees in Other Jurisdictions



\*Average filing fees for 2018 roll year