§ 489-m. Railroad real property used for transportation purposes. In making determinations as to railroad real property which is used for transportation purposes, the commissioner shall consider the manner in which property is classified as property used for transportation purposes in accounts maintained pursuant to the uniform system of accounts for railroad companies as prescribed by the interstate commerce commission and the commissioner of transportation and in the publication of the interstate commerce commission entitled "Elements of Value of Property Used in Common Carrier Service" as well as information available from other sources, including reports required pursuant to section four hundred eighty-nine-q.