§ 524. Complaints with respect to assessments. 1. Complaints with respect to assessments may be filed with the assessor at any time prior to the hearing of the board of assessment review or with the board of assessment review at such hearing, but may not be filed with the board of assessment review at any adjourned hearing it may conduct. Where a complaint is filed within three business days preceding such hearing, the board of assessment review shall grant an assessor's request for an adjournment to permit the assessor to prepare a response to the complaint. Any complaint filed on or before the date established by law for the hearing of the board of assessment review shall be deemed timely.

2. The grounds for review of an assessment shall be that the assessment complained of is excessive, unequal or unlawful, or that real property is misclassified.

3. Notwithstanding the provisions of section five hundred twenty-eight of this title, and except in cities with a population of five million or more, a complaint with respect to an assessment shall be on a form prescribed by the commissioner and shall consist of a statement specifying the respect in which the assessment is excessive, unequal or unlawful, or the respect in which real property is misclassified, and the reduction in assessed valuation or taxable assessed valuation or change in class designation or allocation of assessed valuation sought. Such statement shall also contain an estimate of the value of the real property. Such statement must be made by the person whose property is assessed, or by some person authorized in writing by the complainant or his officer or agent to make such statement who has knowledge of the facts stated therein. Such written authorization must be made a part of such statement and bear a date within the same calendar year during which the complaint is filed. Such statement shall also contain the following sentence: "I certify that all statements made on this application are true and correct to the best of my knowledge and belief and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the penal law relevant to the making and filing of false instruments". Such statement shall also include a statement, which, if signed by both the assessor

and the complainant or his or her authorized representative shall constitute a stipulation to the assessed value to be applied to the subject parcel. Where such stipulated assessed value is entered on the final assessment roll, no review of the assessment shall be allowed pursuant to article seven of this chapter.

4. In the case of real property assessed in accordance with subdivision one of section three hundred thirty-nine-y of the real property law, the board of managers acting as agent of one or more unit owners pursuant to subdivision four of such section may file a single complaint on behalf of all such unit owners.