§ 702. Place where and time within which proceeding to be brought. 1. A proceeding to review an assessment of real property under this article shall be brought at a special term of the supreme court in the judicial district in which the assessment to be reviewed was made.

2. Such a proceeding shall be commenced within thirty days after the final completion and filing of the assessment roll containing such assessment. For the purposes of this section an assessment roll shall not be considered finally completed and filed until the last day set by law for the filing of such assessment roll or until notice thereof has been given as required by law, whichever is later.

3. If it appears upon the answer that the petition or petition and notice, when such notice is required by section seven hundred four of this chapter, were not filed or served and filed where required pursuant to section seven hundred forty of this chapter, within the time limited therefor, such failure to file or serve and file the petition or petition and notice within such time shall constitute a complete defense to the petition and the petition must be dismissed.