§ 704. Commencement of proceeding. 1. Any person claiming to be aggrieved by any assessment of real property upon any assessment roll may commence a proceeding under this article by filing a petition described in section seven hundred six of this chapter in the manner set forth in section three hundred four of the civil practice law and rules together with a notice in writing of an application for review under this article returnable not less than twenty nor more than ninety days after service of such petition and notice, except that in a city having a population of one million or more, such a proceeding shall be commenced by filing of a petition alone. The petition hereunder, and notice of application for review, where required, may be served upon the officers designated in section seven hundred eight of this chapter or as the law may otherwise provide.

2. The proceeding shall be maintained against the assessors either by naming them individually or by using the official name of the assessing unit.

3. Commencement of a proceeding under this article shall not stay the proceedings of the assessors or other persons against whom the proceeding is maintained or to whom the assessment is delivered, to be acted upon according to law.

* 4. A renter who has an interest in real property as set forth in section three hundred four of this chapter shall be deemed to be an aggrieved person pursuant to subdivision one of this section. A proceeding commenced by such renter shall relate to the entire assessment of said real property and not be limited to the assessment of the unit occupied by such renter.

* NB (Effective pending ruling by Commissioner of Internal Revenue)

5. 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 an agent of one or more unit owners pursuant to subdivision four of such section shall be deemed to be an aggrieved person as provided for in subdivision one of this section.