*** § 721. Review of certain assessments.** In any proceeding wherein the assessment being reviewed has been challenged on the grounds that it is unequal and where the real property is or has been improved by a residential structure containing no more than three dwelling units, at least one of which is occupied by the petitioner, the court shall further permit the introduction of any evidence deemed relevant and material to establishing the relationship between the assessed value and the market value of such real property notwithstanding any provision of law to the contrary.

* NB Expired May 15, 1981