§ 722. Costs. 1. If the assessment is reduced by an amount equal to or greater than half the reduction claimed before the assessors or the commissioner, in addition to such additional allowance as may be granted pursuant to subdivision two of this section, costs and disbursements shall be allowed against the assessing unit, or in a proceeding to review a special franchise assessment, against the state. If the assessment is reduced by an amount less than half the reduction claimed before the assessors or the commissioner costs and disbursements may, in the discretion of the court, be awarded against the assessing unit, or in a proceeding to review a special franchise assessment, against the state. The costs and disbursements shall not exceed those taxable in an action upon the trial of an issue of fact in the supreme court, except that (a) if evidence has been taken there shall be included in the taxable costs and disbursements the expense of furnishing the court or the referee with a copy of the stenographer's minutes of the evidence taken and (b) an additional allowance may be granted by the court pursuant to subdivision two of this section.

2. Where the court finds as a fact that (a) the assessment of the property was increased without adequate cause after a final order, administrative determination, or stipulation between the parties determined the assessment thereof for a previous year or (b) the amount of the assessment was grossly discriminatory, the court shall award to the petitioner an additional allowance, not exceeding the amounts hereinafter specified, according to the number of years that the assessment of such property was increased without adequate cause or was found to be grossly discriminatory and for which years proceedings to review such assessment were brought as follows: one year, five hundred dollars; two years, one thousand dollars; three years or more, twenty-five hundred dollars. The term "a previous year" shall mean the latest year for which an assessment was determined by a final order, administrative determination, or stipulation between the parties.