§ 732. Hearing procedures. 1. Small claims hearings shall be held within forty-five days after the final day for filing petitions. In the event all such hearings cannot be held within forty-five days, hearings may be held at a later date in accordance with the rules promulgated pursuant to section seven hundred thirty-seven of this title. Such hearing, where practicable, shall be held at a location within the county in which the real property subject to review is located. The petitioner and assessing unit shall be advised by mail of the time and place of such hearing at least ten working days prior to the date of the hearing; provided, however, failure to receive such notice in such time period shall not bar the holding of a hearing.

2. The petitioner need not present expert witnesses nor be represented by an attorney at such hearing. Such proceedings shall be conducted on an informal basis in such manner as to do substantial justice between the parties according to the rules of substantive law. The petitioner shall not be bound by statutory provisions or rules of practice, procedure, pleading or evidence. All statements and presentation of evidence made at the hearing by either party shall be made or presented to the hearing officer who shall assure that decorum is maintained at the hearing. The hearing officer shall consider the best evidence presented in each particular case. Such evidence may include, but shall not be limited to, the most recent equalization rate established for such assessing unit, the residential assessment ratio promulgated by the commissioner pursuant to section seven hundred thirty-eight of this title, the uniform percentage of value stated on the latest tax bill, and the assessment of comparable residential properties within the same assessing unit. A village which has enacted a local law as provided in subdivision three of section fourteen hundred two of this chapter shall be deemed an assessing unit for purposes of this subdivision. The hearing officer may, if he deems appropriate, view or inspect the real property subject to review. The petitioner shall have the burden of proving entitlement to the relief sought.

3. All parties are required to appear at the hearing. Failure to appear shall result in the petition being determined upon inquest by the hearing officer based upon the available evidence submitted.

4. The hearing officer shall determine all questions of fact and law de novo.