**§ 733. Decision of petition for small claims assessment review.** 1. The hearing officer shall make a decision in writing with respect to the petition for small claims assessment review within thirty days after conclusion of the hearing conducted with respect thereto. The hearing officer's decision may grant the petition in full or in part or may deny the petition provided, however, that the decision of the hearing officer may not reduce the assessment lower than that requested by the petitioner. If the assessment is reduced by an amount equal to or greater than half the reduction sought, the hearing officer shall award the petitioner costs against the respondent assessing unit in an amount equal to the fee paid by the petitioner to file the petition for review. If the assessment is reduced by an amount less than half of the reduction sought, the hearing officer may award the petitioner costs against the respondent assessing unit in an amount not to exceed the fee paid by the petitioner to file the petition for review.

2. If the hearing officer determines from the petition and upon the evidence presented at the hearing that the assessment being reviewed is unequal or excessive, he shall order a correction of the assessment upon the roll, in whole or in part, in such manner as shall be in accordance with law or shall make it conform to other residential assessments upon the same roll. If the real property is partially exempt from taxation, and the order does not specify how much of the total assessed value, as determined by the hearing officer, is exempt from taxation, the exemption shall be reduced so as to preserve the ratio of taxable assessed value to total assessed value that existed on the final assessment roll.

3. If the hearing officer determines that the petitioner did not qualify for review pursuant to section seven hundred thirty of this title, the petition shall be denied without prejudice and the petitioner, notwithstanding any other provision of law, shall be permitted to commence a proceeding pursuant to title one of this article within thirty days after having been served with a certified copy of the decision; provided, however, that the petitioner may, with the consent of the hearing officer, amend the petition to reduce the amount of relief sought so as to conform with the requirements of section seven

hundred thirty of this title.

4. The decision of the hearing officer shall state the findings of fact and the evidence upon which it is based. Such decisions shall be attached to and made part of the petition for review and shall be dated and signed. Where the decision of the hearing officer determines that the petitioner did not qualify for review pursuant to section seven hundred thirty of this article, a notice shall be attached to such decision stating that the petitioner may seek judicial review of such assessment pursuant to this article, and that the last day to file for judicial review is thirty days after having been served with a certified copy of such decision. Where the decision of the hearing officer determines that the petition is granted in full or in part, a notice shall be attached to such decision stating that the assessment will be changed in compliance with such decision and that such change shall be made on the assessment and tax rolls before the levy of taxes, if possible, or that a refund of taxes shall be made within ninety days after such decision is made, or as is provided in Nassau and Suffolk counties, followed by name, telephone number and/or address of a person or department responsible to take the actions required by section seven hundred thirty-four of this article.

5. The hearing officer shall promptly transmit the decision to the clerk of the court, who shall file and enter it in accordance with the rules promulgated pursuant to section seven hundred thirty-seven of this title.

6. The hearing officer shall, promptly mail a copy of the decision to the petitioner, the clerk of the assessing unit, and the clerk of each tax district named in the petition.