§ 818. Determination on review. 1. On review of the equalization made by the county equalization agency, the state board of real property tax services shall review such equalization and shall determine whether such equalization is fair and equitable and if not, what corrections should be made. The state board of real property tax services shall certify its determination in writing to the county legislative body and to the chief executive officer of each city or town complaining, if any.

2. Such determination shall have the same force and effect as an original equalization made by the county equalization agency within the time prescribed by law.

3. If the state board of real property tax services determines that the equalization made by a county equalization agency in a county containing a designated large property, as that term is described in section eight hundred forty-seven of this article, is not fair and equitable, it shall issue an order directing correction of such equalization, which may include the apportionment and levy of taxes in the manner provided in section eight hundred five of this title.