

or is erroneous by reason of over-valuation or under-valuation, or that the assessment is unequal in that it has been made at a higher proportion of value than other property of the same class, or said petition may assign any other errors which may exist in the particular case for which an appeal is allowed, and on account of which petitioner claims to be injured. A summons, as well as a subpoena duces techum, shall issue from the State Tax Commission for the defendant named in such appeal requiring it to produce at the hearing before the Commission the record of its proceedings as well as all maps, plats, documents and other papers connected with the record, and the record, or a copy of the record when properly certified by the signatures of the assessing authority, shall be evidence before said Commission in the hearing. The State Tax Commission shall have full power to hear, try and determine the matter, and may require all defendants, their clerks and surveyors, or other agents as they may deem necessary, to attend and examine them on oath or affirmation and may permit or require all such explanations, amendments and additions to be made to any of the proceedings, including the petition of appeal, as it shall determine, so that the case may be properly heard and determined. The said Commission shall not be bound by the technical rules of evidence; but at the request of any party and at his expense all evidence, testimony of facts on which said Commission may act and on which its decision shall be based shall be reduced to writing and filed among the records of the Commission relating to said appeal. The said Commission is empowered to assess anew, classify anew, abate, modify, change or alter any assessment or classification appealed from, provided that in the absence of any affirmative evidence to the contrary, or of any error apparent on the face of the proceedings the assessment or classification appealed from shall be affirmed. The said Commission shall cause its decision on all appeals to be made within the time prescribed and to be certified by its Secretary under the seal of said Commission to the assessing authorities from which the appeal was taken, and to all other parties to said appeal; and such decision shall be final and conclusive in every respect unless an appeal be taken to court as hereinafter provided.

185 (a). In any proceeding before the State Tax Commission, either an original proceeding or an appeal from the County Commissioners or the Appeal Tax Court, any party