

In item (13) of this section, the former reference to the manuals "as published by the State Department of Assessments and Taxation and which are used by assessors in valuing real property" is deleted as superfluous.

Defined terms: "Assess" § 1-101  
 "Assessment" § 1-101 "Assessment rolls" § 1-101  
 "Collector" § 1-101 "Corporation" § 1-101  
 "County" § 1-101 "Department" § 1-101  
 "Director" § 1-101 "Person" § 1-101  
 "Property" § 1-101 "Value" § 1-101

## 2-203. ASSESSMENT REVIEWS.

### (A) FREQUENCY OF REVIEW.

(1) THE DEPARTMENT SHALL CONTINUALLY REVIEW ALL REAL PROPERTY ASSESSMENTS TO PROVIDE A REVIEW OF EACH ASSESSMENT AT LEAST ONCE IN EACH 3-YEAR CYCLE.

(2) IF ANY ASSESSMENT HAS NOT BEEN REVIEWED DURING A 3-YEAR CYCLE, THE DEPARTMENT MAY ORDER A REVIEW OF THE ASSESSMENT AT ANY TIME.

### (B) MANNER OF REVIEW.

FOR THE REVIEW UNDER SUBSECTION (A) OF THIS SECTION, REAL PROPERTY IS NOT REQUIRED TO BE REVIEWED INDIVIDUALLY OR SEPARATELY, BUT IT MAY BE GROUPED:

(1) IN AREAS;

(2) BY CHARACTER OR USE; OR

(3) IN ANY OTHER MANNER THAT THE DEPARTMENT CONSIDERS TO BE HELPFUL OR NECESSARY.

### (C) REQUEST OF PROPERTY TAX ASSESSMENT APPEAL BOARD.

ON REQUEST OF THE PROPERTY TAX ASSESSMENT APPEAL BOARD FOR THE COUNTY IN WHICH THE PROPERTY IS LOCATED, THE DIRECTOR SHALL ORDER A REVIEW OF ANY REAL PROPERTY ASSESSMENT.

### (D) AIDS IN REVIEWING PROPERTY.

WHEN REVIEWING REAL PROPERTY UNDER THIS SECTION, THE DEPARTMENT MAY USE PROPERTY DESCRIPTION CARDS, PROPERTY LOCATION MAPS, LAND CLASSIFICATION MAPS, UNIT VALUE MAPS, LAND USE MAPS, ZONING MAPS, RECORDS OF NEW CONSTRUCTION, SALES RECORDS, BUILDING COST INFORMATION, PRIVATE APPRAISALS, PERIODIC SURVEYS OF ASSESSMENT RATIOS, OR ANY OTHER MATERIAL OR INFORMATION THAT THE DEPARTMENT CONSIDERS TO BE A RELIABLE AID IN DETERMINING REAL PROPERTY VALUE.