



service, with the board of tax appeals and with the county board of revision. \* \* \*” (Emphasis added.)

In our order, we briefly set forth the pertinent facts of the instant appeal, as follows:

“The county board of revision’s decision [as confirmed by the statutory transcript] indicates that the board of revision’s decision was mailed to appellant on October 9, 2001. Appellant did not file his notice of appeal with this Board until November 13, 2001, by regular mail.”

No responses to this Board’s show cause order were filed.

The requirements of R.C. 5717.01 are specific and mandatory in nature. When a statute confers the right of appeal, adherence to the terms and conditions set forth therein is essential to the enjoyment of the right conferred. *American Restaurant and Lunch Co. v. Glander* (1946), 147 Ohio St. 147. The statutory requirements for filing a notice of appeal from a decision of a county board of revision are mandatory and jurisdictional. *Bd. of Edn. of Mentor v. Bd. of Revision* (1980), 61 Ohio St.2d 332. As strict compliance with R.C. 5717.01 is essential to vest jurisdiction with this Board, and since appellant did not file his notice of appeal with this Board within 30 days of the mailing of the decision letter issued by the board of revision, it is clear that the Board of Tax Appeals does not have jurisdiction to consider the instant matter.

Accordingly, it is the Order of the Board of Tax Appeals that the above-styled matter must be, and hereby is, dismissed.

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