

OHIO BOARD OF TAX APPEALS

Dennis P. Orr DO Inc.)	
Employees Profit Share Pl,)	
)	CASE NO. 01-E-204
Appellant,)	
)	(REAL PROPERTY TAX)
vs.)	
)	DECISION AND ORDER
Mahoning County Board of Revision, and)	
Mahoning County Auditor,)	
)	
Appellees.)	

APPEARANCES:

For the Appellant -	Dennis P. Orr Dennis P. Orr DO Inc. Employees Profit Share Pl 5599 Muirfield Drive Canfield, Ohio 44406
For the County Appellees -	Paul J. Gains Mahoning County Prosecuting Attorney By: George G. Briach, Assistant Prosecuting Attorney 120 Market Street Youngstown, Ohio 44503-1726

ENTERED: December 14, 2001

Mr. Johnson, Ms. Jackson, and Ms. Margulies concur.

This matter is now before the Board of Tax Appeals upon a show cause order issued *sua sponte* on November 5, 2001 inquiring into the Board's jurisdiction over this appeal. Appellant has failed to file a response to our show cause order within the established deadline.

In order to perfect an appeal with the Board of Tax Appeals, an appellant must comply with all of the jurisdictional requirements imposed by the General Assembly. Specifically, in the instant matter, the requirements of R.C. 5717.01 must be satisfied.

That section provides:

“An appeal from a decision of a county board of revision may be taken to the board of tax appeals within thirty days after notice of the decision of the county board of revision is mailed as provided in section 5715.20 of the Revised Code. * * * Such appeal shall be taken by the filing of a notice of appeal * * * with the board of tax appeals *and with the county board of revision.*” (Emphasis added.)

The requirements of R.C. 5717.01 are specific and mandatory in nature, and compliance therewith is essential to vest jurisdiction in the Board of Tax Appeals. *Hope v. Highland Cty. Bd. of Revision* (1990), 56 Ohio St.3d 68. Failure to comply with the appellate statute is fatal to the appeal. *Austin Co. v. Cuyahoga Cty. Bd. of Revision* (1989), 46 Ohio St.3d 192. See, also, *Mentor Exempted Village School Dist. Bd. of Edn. v. Lake Cty. Bd. of Revision* (1980), 61 Ohio St.2d 332; *Cleveland City School Dist. Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision* (1973), 34 Ohio St.2d 231.

On February 23, 2001, the board of revision issued a decision that determined the value of the subject property. This notice was mailed via certified mail on March 9, 2001. Mr. Orr filed a purported notice of appeal from that decision with this Board on March 26, 2001. The certification of the statutory transcript by the county auditor demonstrates that appellant did not file a copy of this notice of appeal with the BOR. Thus, the requirements of R.C. 5717.01 have not been met and this Board is without jurisdiction to hear the appeal.

Upon careful review of the record before us, the Board of Tax Appeals finds that Appellant has failed to file a copy of the notice of appeal with the BOR, as required by R.C. 5717.01. Accordingly, the Board finds that it is without jurisdiction to consider the merits of the subject appeal. Therefore, this matter must be, and the same hereby is, dismissed.

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