

OHIO BOARD OF TAX APPEALS

Frank Koncilja,)	
)	
Appellant,)	CASE NO. 01-E-649
)	
vs.)	(REAL PROPERTY TAX)
)	
Lake County Board of Revision, and)	DECISION AND ORDER
Lake County Auditor,)	
)	
Appellees.)	

APPEARANCES:

For the Appellant -	Frank Koncilja, <i>pro se</i> 6050 Thunderbird Drive Mentor, Ohio 44060
For the County Appellees -	Charles E. Coulson Lake County Prosecuting Attorney Administration Building 105 Main Street, P.O. Box 490 Painesville, Ohio 44077

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 October 26, 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.

In the instant case, the Lake County Board of Revision (“BOR”) issued a decision dated July 13, 2001 that determined the value of appellant’s property. This decision was mailed to all parties by certified mail on that same date. Mr. Koncilja filed a purported notice of appeal from that decision with this Board on August 6, 2001. The certification of the statutory transcript by the county auditor indicates that appellant did not file a copy of this notice of appeal with the BOR.

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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