

R.C. 5717.01 sets forth the procedure to appeal a decision of a county board of revision to the Board of Tax Appeals, and provides, in pertinent part, as follows:

“An appeal from a decision of the 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, in person or by certified mail, express mail, or authorized delivery service, with the board of tax appeals *and with the county board of revision.*” (Emphasis added.)

The statutory transcript reflects that the Lake County Board of Revision (“BOR”) mailed the decision in the instant matter by certified mail to all parties, including the Tax Commissioner, on November 14, 2002. The appellants’ notice of appeal was filed with this board on December 10, 2002. The statutory transcript reflects that no copy of the notice of appeal was filed with the BOR.

The appellants originally filed an appeal with this board on July 3, 2002 from a decision of the BOR dated June 5, 2002, and mailed on June 6, 2002. The appeal was dismissed upon the authority of *Cleveland Elec. Illum. Co. v. Lake Cty. Bd. of Revision*, 96 Ohio St.3d 165, 2002-Ohio-4033 as a premature filing. *Ricchino v. Lake Cty. Bd. of Revision* (Oct. 23, 2002), BTA No. 2002-B-842, unreported. Thereafter, as recounted above, this matter was certified to the Tax Commissioner on November 14, 2002. The appellants filed the instant appeal on December 10, 2002 with the Board of Tax Appeals.

In their response to the board's show cause order, appellants contend, as follows:

“This letter is being written with regards to the possible dismissal of our Case# 2002-B-2175 for Michael and Mary Ann Ricchino based on the fact that a second appeal form was not submitted to the local board of revision located in Painesville, Ohio.

“The reason the Lake Co. Bd. of Revision failed to receive a copy of the notice of appeal was due to miscommunication between us and the representatives for the Mentor Exempted Village Board of Education.

“The original appeal was voided; we were told, due to a recent Supreme Court ruling. It was not stated that all previous paperwork was void and when we were instructed to resubmit our appeal form, we were not told that a new copy had to be reissued to the appeals board in Painesville, OH, but only to the state appeal board in Columbus. Therefore, we feel protocol was followed as instructed and we should be granted a new hearing.”

To the extent that appellants' argument may be framed as one of estoppel, it is well established that the equitable doctrine of estoppel does not apply to the state as to the application of taxing statutes. *Beatrice Food Co. Inc. v. Lindley* (1982), 70 Ohio St.2d 29; *Ormet Corporation v. Lindley* (1982), 69 Ohio St.2d 263; *H.C. Albring Co. v. Kosydar* (1976), 46 Ohio St.2d 343; *American Handling Equipment Co. v. Kosydar* (1975), 42 Ohio St.2d 150; *Switzer v. Kosydar* (1973), 36 Ohio St.2d 65; *Interstate Motor Freight System v. Donahue* (1966), 8 Ohio St.2d 19; *Recording Devices v. Bowers* (1963), 174 Ohio St. 518. The same principles would apply to the county, a political subdivision of the state.

The facts in this case are not of the type that have led courts to carve an exception to this general standard.

Although we sympathize with appellants' situation, the record reflects that no notice of appeal was timely filed with the BOR. 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.

Since the record reflects that the appellants failed to comply with the requirements of R.C. 5717.01, and strict compliance with R.C. 5717.01 is essential to vest jurisdiction with this board, we find that this board has no jurisdiction to consider the instant appeal. Therefore, it is the order of the Board of Tax Appeals that the above-captioned matter must be, and hereby is, dismissed.

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