

OHIO BOARD OF TAX APPEALS

Ruth Clayton,)
)
 Appellant,) (REAL PROPERTY TAX)
)
 vs.) DECISION AND ORDER
)
 Montgomery County Board of Revision)
 and the Montgomery County Auditor,)
)
 Appellees.)

APPEARANCES:

- For the Appellant - Ruth Clayton, pro se
3113 Necessity Place
Dayton, Ohio 45449

- For the County Appellees - Mathias H. Heck, Jr.
Montgomery County Prosecuting Attorney
Douglas Trout
Assistant Prosecuting Attorney
301 West Third Street
5th Floor, P.O. Box 972
Dayton, Ohio 45422

Entered October 1, 2004

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

The above-captioned appeal is now considered following a "show cause order" issued by this board on September 3, 2004. Through that order, this board sought input from the parties as to why the above-captioned appeal should not be dismissed for failure to meet the statutory time requirements found in R.C. 5717.01.

As we noted in the earlier order:

"The statutory transcript indicated that the Montgomery County Board of Revision ('BOR') mailed the appellant, Ruth Clayton, notification of its decision on October 22, 2003. The notice of appeal filed with this board was

docketed on November 26, 2001, more than thirty days after the mailing of the notice of appeal.

Despite the time provided to the parties to submit some evidence regarding timely filing, the Board of Tax Appeals has received no evidence or argument from any party following the issuance of the show cause order. We can only surmise from the lack of response that no party is able to put forth evidence or argument to support a claim that jurisdiction has properly vested in this board. See R.C. 5717.01.

The Board of Tax Appeals is a creature of statute. In this regard, we must strictly comply with any jurisdictional requirements set by the statutes of this state. *Austin Co. v. Cuyahoga Cty. Bd. of Revision* (1989), 46 Ohio St.3d 192. See, also, *Fineberg v. Kosydar* (1975), 44 Ohio St.2d 1; *Zephyr Room, Inc. v. Bowers* (1955), 164 Ohio St. 287. As the appellant did not file her notice of appeal within thirty days of the date of the BOR's mailing of her decision letter, this board must find that we do not have jurisdiction to consider the notice of appeal filed with us. Therefore, the matter is dismissed.

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