

**OHIO BOARD OF TAX APPEALS**

Monte L. Scholl, ) CASE NO. 2006-H-1127  
)  
Appellant, ) (REAL PROPERTY TAX)  
)  
vs. ) DECISION AND ORDER  
)  
Erie County Board of Revision )  
and the Erie County Auditor, )  
)  
Appellees. )

APPEARANCES:

- For the Appellant - Monte L. Scholl, pro se  
P.O. Box 23  
Birmingham, Ohio 44816
  
- For the County Appellees - Rich, Crites & Dittmer, LLC  
James R. Gorry  
300 East Broad Street, Suite 300  
Columbus, Ohio 43215

Entered January 27, 2009

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

On October 14, 2008, an order was issued requiring appellant, Monte L. Scholl, to show cause as to why this matter should not be dismissed for failure to file a copy of the notice of appeal in this matter with the board of revision. Appellant did not file a timely response with this board.

R.C. 5717.01 provides, in relevant part, as follows:

“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, 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 order pointed to the above-referenced statutory requirements and noted that the board of revision (“BOR”), in the statutory transcript certified to this board, stated that it did not receive a copy of the notice of appeal appellant filed with this board on August 24, 2006.

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 we find that appellant did not file a copy of his notice of appeal with the BOR within 30 days of the August 4, 2006 mailing of the decision letter issued by the BOR, the Board of Tax Appeals does not have jurisdiction to consider the instant matter. See *Hope v. Highland Cty. Bd. of Revision* (1990), 56 Ohio St.3d 68.

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

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