

OHIO BOARD OF TAX APPEALS

Houseworks Property Management Co. LTD,)	
)	CASE NO. 2007-B-1205
)	
Appellant,)	(REAL PROPERTY TAX)
)	
vs.)	ORDER
)	
Hamilton County Board of Revision and Hamilton County Auditor,)	(Requiring Appellant to Show Cause)
)	
Appellees.)	

APPEARANCES:

For the Appellant	-	James L. Nieberding, Esq. 1117 Broadway Street, 2d Floor Cincinnati, Ohio 45227
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For the County Appellees	-	Joseph T. Deters Hamilton County Prosecuting Attorney Thomas Scheve Assistant Prosecuting Attorney 230 East Ninth Street, Suite 4000 Cincinnati, Ohio 45202
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Entered January 20, 2009

This appeal is now considered, sua sponte, by the Board of Tax Appeals following a review of the notice of appeal filed herein by the above-named appellant, from a decision of the Hamilton County Board of Revision. In said decision, the board of revision determined the taxable value of the subject property for tax year 2005.

Specifically, this board must determine whether it has jurisdiction to consider the instant matter. The county board of revision, in the statutory transcript

certified to this board, indicates that the board of revision's decision was mailed to appellant on September 24, 2007. Appellant filed its notice of appeal with this board on October 22, 2007 by certified mail. However, the auditor's certification within the statutory transcript indicates that the appellant's notice of appeal was filed with the county board of revision on October 25, 2007.¹

R.C. 5717.01 specifically provides the jurisdictional requirements to appeal from a decision of a county board of revision to this board. It reads in pertinent 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 division (A) of 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 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. *Am. 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, it is therefore the order of this board that the appellant show cause why this board should not dismiss the instant appeal for failure to file a copy of such appeal with the board of

¹ October 25, 2007 was a Thursday.

revision in a timely fashion. See *Hope v. Highland Cty. Bd. of Revision* (1990), 56 Ohio St.3d 68.

All parties who wish to be heard upon the question of the legal sufficiency of appellant's notice of appeal with this board shall file a written response to this order within fourteen days of its issuance.

The merit hearing currently scheduled for February 11, 2009, at 1:30 p.m. is hereby cancelled.

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