

OHIO BOARD OF TAX APPEALS

Meadows Development LLC A)	CASE NO. 2007-B-595
Michigan Ltd Liability Co,)	
)	
Appellant,)	(REAL PROPERTY TAX)
)	
vs.)	DECISION AND ORDER
)	
Champaign County Board of Revision,)	
Champaign County Auditor, and)	Appeal Filed January 8, 2008
Triad Local School District)	Ohio Supreme Court
Board of Education,)	
)	
Appellees.)	

APPEARANCES:

For the Appellant-	Siegel Siegel Johnson & Jennings Co., L.P.A. Steven J. Vivarronda 25700 Science Park Drive Beachwood, Ohio 44122
For the County Appellees-	Nick A. Selvaggio Champaign County Prosecuting Attorney 200 North Main Street Urbana, Ohio 43078
For the Bd. of Edn.-	Bricker & Eckler LLP Mark A. Engel Daniel O. Barham 9227 Centre Pointe Drive, Suite 100 West Chester, Ohio 45069

Entered December 9, 2008

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

The Board of Tax Appeals (“BTA”) considers this matter pursuant to a motion filed by the Triad Local School District Board of Education (“BOE”). The BOE contends that the notice of appeal filed by Meadows Development, LLC

("Meadows") is untimely and asks us to dismiss the appeal for lack of jurisdiction. No response was filed by Meadows or the county appellees herein.

A review of the record reveals that the law firm of Siegel Siegel Johnson & Jennings Co., L.P.A. filed the subject notice of appeal on behalf of Meadows with the BTA on July 24, 2007. The notice of appeal lists June 29, 2007 as the date the BOR sent a copy of its decision to Meadows' counsel. The statutory transcript indicates that the BOR received a copy of the notice of appeal on July 24, 2007.¹ S.T., Ex. M. The record shows that the BOR mailed its decision to the property owner, Meadows Development LLC, "c/o Michael Shapiro" at 2290 First National Bank, 660 Woodward Avenue, Detroit, Michigan 48266-3583 by certified mail on June 14, 2007. S.T., Exs. I-J. Subsequently, a copy of the BOR decision was sent to Siegel Siegel Johnson & Jennings Co., L.P.A. by certified mail on June 29, 2007. S.T., Ex. L. The BOE contends that Meadows' notice of appeal was filed in an untimely manner. We agree.

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.)

¹ Exhibit M indicates a certified mailing date of July 24, 2008, whereas the statutory transcript lists July 26, 2008 as the filing date for the notice of appeal to the BOR.

Meadows' complaint before the BOR lists "c/o Michael Shapiro 2290 First National Bldg., 660 Woodward Ave Detroit, MI 43266-3583" as the address for Meadows. The complainant is listed as Meadows. This is the address utilized by the BOR in mailing its decision on June 14, 2007. Interestingly, this also appears to be the address of the law firm of Honigman Miller Schwartz & Cohn. S.T., Ex. L. Meadows' tax mailing address is 755 W. Big Beaver Rd., Troy, Michigan 48084. S.T. at Cover Page. However, R.C. 5715.20 does not require a county board of revision to ensure actual delivery of its decision to a property owner. There exists compliance when notice is sent to the owner at the address listed on the complaint. *Joseph v. Rhodes* (July 28, 2000), Hamilton App. No. C-990704, unreported. Thus, the BOR's decision was properly mailed to Meadows on June 14, 2007, and that mailing started the thirty-day appeal period. The BOR's subsequent June 29, 2007 mailing did not change the date the appeal period began. *E. Sky Ministries v. Monroe Cty. Bd. of Revision* (Sept. 3, 2004), BTA No 2004-T-559, unreported (although the board of revision decision was mailed to the property owner and not counsel of record, the board rejected the claim that the appeal period should be extended.)

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 & 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 its notice of appeal with this board or with the BOR within thirty days of the June 14, 2007 certified 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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