

OHIO BOARD OF TAX APPEALS

Ken & Teri Long, ¹)	CASE NOS. 2007-Z-676
)	2007-Z-677
Appellants,)	2007-Z-678
)	2007-Z-679
vs.)	2007-Z-680
)	2007-Z-681
Crawford County Board of Revision and Crawford County Auditor,)	(REAL PROPERTY TAX)
)	
Appellees.)	DECISION AND ORDER

APPEARANCES:

For the Appellants - Ken & Teri Long, pro se
702-8 Pinehurst Court
Union, NJ 07083

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.

These appeals are now being considered following the issuance of an order on November 12, 2008 requiring the appellants to show cause as to why this board should not dismiss the instant appeals for failure to file the notices of appeal with both this board and the county board of revision within 30 days after the date on

¹ It is noted that Ken & Teri Long are listed as appellants on the notices of appeal for all of the above-referenced appeals with the exception of the appeal docketed as BTA No. 2007-Z-676, where only Ken Long is reflected as the appellant.

which the decisions of the county board of revision were mailed. Neither the appellants nor the county appellees filed a response to the show cause order.

The county board of revision, in the statutory transcripts certified to this board, indicates that the decisions of the board of revision were mailed to the appellants on June 27, 2007² and that the appellants did not file their notices of appeal with the county board of revision until August 3, 2007, or 37 days after June 27, 2007. Similarly, the appellants did not file their notices of appeal with this board until August 3, 2007, or 37 days after June 27, 2007.

In determining whether we have jurisdiction to consider these matters, this board must be mindful of the jurisdictional requirements to appeal from a decision of a county board of revision to this board as set forth in R.C. 5717.01. Specifically, that section provides, 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.)

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.*

² Appellants indicated in all but one of their notices of appeal filed with this board that the decisions of the board of revision were mailed on July 7, 2007. A copy of the certified mail return receipt included in the statutory transcript indicates that July 7, 2007 was the date of delivery rather than the date mailed. S.T. at Ex. H. Also, a copy of the certified mail receipt included in the statutory transcript indicates that the date of mailing was June 27, 2007. *Id.*

Restaurant & Lunch Co. v. Glander (1946), 147 Ohio St. 147. The statutory requirements set forth in R.C. 5717.01 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. Strict compliance with R.C. 5717.01 is essential to vest jurisdiction with this board.

Based on R.C. 5717.01 and the above precedent, we are constrained to strictly adhere to the 30-day filing requirement set forth in R.C. 5717.01. Accordingly, we must find that the Board of Tax Appeals does not have jurisdiction to consider the instant appeals since the appellants did not file their notices of appeal with this board and with the county board of revision within 30 days of the mailing of the decisions by the county board of revision.

Based upon the aforementioned jurisdictional defect, it is the decision and order of the Board of Tax Appeals that the instant appeals must be and hereby are dismissed.

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