

The Lake County Auditor (“auditor”) certified to this board, in the statutory transcript, that the BOR’s decision was mailed by way of certified mail to the appellant on July 23, 2007 and that the appellant filed his notice of appeal with the BOR on August 29, 2007, or 37 days after July 23, 2007.

In his response to the show cause order, the appellant represented that he “received” the decision from the BOR on August 24, 2007. Prior to his response to the show cause order, the appellant has represented that the BOR “mailed” its decision to him on August 24, 2007 by way of regular mail as opposed to having “received” it on August 24, 2007. In addition, on the notice of appeal filed with this board and the BOR, the appellant reflected July 24, 2007 as the date the BOR’s decision was mailed.

In summary, the county has represented that the BOR mailed its decision to the appellant on July 23, 2007 by way of certified mail whereas the appellant has represented that the BOR mailed its decision to him on August 24, 2007 by way of regular mail. The appellant filed his notice of appeal with both this board and the county board of revision on August 29, 2007.

This board must determine whether it has jurisdiction to consider the instant matter. 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 & 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. Strict compliance with R.C. 5717.01 is essential to vest jurisdiction with this board. See *Hope v. Highland Cty. Bd. of Revision* (1990), 56 Ohio St.3d 68.

Based on the representations made by the parties, it is the order of this board that a hearing be convened at which time (1) both parties may present evidence as to the date on which and the manner in which the BOR mailed its decision to the appellant and whether the appellant’s notice of appeal was timely filed with this board and the BOR pursuant to the requirements of R.C. 5717.01 and (2) both parties may present evidence as to the value of the subject property. Said hearing will be held on March 12, 2009 beginning at 1:30 pm at the offices of the Board of Tax Appeals, 30 East Broad Street, 24th Floor, Columbus, Ohio 43215.

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