

OHIO BOARD OF TAX APPEALS

Timothy N. Goubeaux,)
)
 Appellant,)
)
 vs.)
)
 Highland County Board of Revision)
 and Highland County Auditor,)
)
 Appellees.)
)

CASE NOS. 2007-Z-906
2007-Z-907
2007-Z-908

(REAL PROPERTY TAX)

ORDER

(Requiring Appellant to Show Cause)

APPEARANCES:

For the Appellant - Timothy N. Goubeaux, pro se
775 Norwich Road
Vandalia, Ohio 45377

For the County Appellees - Rich, Crites & Dittmer, LLC
James R. Gorry
Mark Gillis
300 East Broad Street, Suite 300
Columbus, Ohio 43215

Entered January 20, 2009

These appeals are now considered by the Board of Tax Appeals following a review of the notices of appeal filed herein by the above-named appellant, from a decision of the Highland County Board of Revision. In said decision, the board of revision determined the taxable value of the subject properties for tax year 2006. Specifically, this board must determine whether it has jurisdiction to consider the instant matters.

The county board of revision, in the statutory transcript certified to this board, indicates that the decision of the board of revision was mailed to the appellant

on August 17, 2007 and that the appellant did not file his notices of appeal with the county board of revision until September 24, 2007, or 38 days after August 17, 2007. The appellant filed his notices of appeal with this board by way of certified mail on September 13, 2007, or 27 days after August 17, 2007.

There appears to have been oral communication between counsel for the county appellees and an attorney examiner with this board wherein counsel for the county appellees indicated that the county inadvertently and erroneously reflected September 24, 2007 on the DTE Form 3 as the date the notices of appeal were filed with the county board of revision. According to counsel for the county appellees, the appellant may have failed to file his notices of appeal with the county board of revision altogether and the date, September 24, 2007, reflected by the county is the date on which the county received notice from the Board of Tax Appeals that the appellant had filed his notices of appeal with this board. There also appears to have been oral communication between the appellant and an attorney examiner with this board wherein the appellant indicated that he may have hand delivered his notices of appeal to the county board of revision and may have been informed that the county board of revision did not require a copy of them.

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.)

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 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.

Upon review of the foregoing, it appears as though the appellant either failed to file his notices of appeal with the county board of revision altogether or failed to file them within the thirty-day deadline established by statute. Accordingly, the Board of Tax Appeals orders the appellant to show cause as to why these appeals should not be dismissed.

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

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