

OHIO BOARD OF TAX APPEALS

Calvin & Candace Sergent)	CASE NO. 2007-Z-938
)	
Appellants,)	(REAL PROPERTY TAX)
)	
vs.)	DECISION AND ORDER
)	
Ottawa County Board of Revision)	
and Ottawa County Auditor,)	
)	
Appellees.)	

APPEARANCES:

For the Appellants		- Calvin & Candace Sergent, pro se 4987 West Fremont Road Port Clinton, Ohio 43452
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For the County Appellees		- Rich, Crites & Dittmer, LLC James R. Gorry 300 East Broad Street, Suite 300 Columbus, Ohio 43215
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Entered January 20, 2009

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

This appeal is now being considered following the issuance of an order on November 18, 2008 requiring the appellants to show cause as to why this board should not dismiss the instant appeal since the appellants did not file a copy of their notice of appeal with the Ottawa County Board of Revision as required by R.C. 5717.01. Neither the appellants nor the county appellees filed a response to the show cause order.

A review of the record reveals that the county board of revision indicated, in the statutory transcript certified to this board, that the decision of the

county board of revision was mailed to the appellants on August 21, 2007. Appellants filed their notice of appeal with this board on September 18, 2007, but, according to the statutory transcript, did not file a notice of appeal with the county board of revision as required by R.C. 5717.01.

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. As strict compliance with R.C. 5717.01 is essential to vest jurisdiction with this board, and since the appellants did not file a copy of their notice of appeal with the county board of revision within 30 days of the mailing of the decision letter issued by the county board of revision, it is clear that 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.

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

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