

## OHIO BOARD OF TAX APPEALS

|                                 |   |                     |
|---------------------------------|---|---------------------|
| Robert Waschpusch,              | ) | CASE NO. 2007-Z-952 |
|                                 | ) |                     |
| Appellant,                      | ) | (REAL PROPERTY TAX) |
|                                 | ) |                     |
| vs.                             | ) | DECISION AND ORDER  |
|                                 | ) |                     |
| Ottawa County Board of Revision | ) |                     |
| and Ottawa County Auditor,      | ) |                     |
|                                 | ) |                     |
| Appellees.                      | ) |                     |

APPEARANCES:

For the Property Owner - Robert Waschpusch, pro se  
P.O. Box 470163  
Broadview Heights, Ohio 44147

For the Ottawa  
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.

This appeal is now being considered following the issuance of an order on October 7, 2008 requiring the appellant to show cause as to why this board should not dismiss the instant appeal since the appellant did not file a copy of his notice of appeal with the Ottawa County Board of Revision as required by R.C. 5717.01. Neither the appellant nor the Ottawa County appellees filed a response to the show cause order.

A review of the record reveals that the Ottawa County Board of Revision indicated, in the statutory transcript certified to this board, that the decision of the Ottawa County Board of Revision was mailed to the appellant on August 21, 2007. Appellant filed his notice of appeal with this board on September 20, 2007, but, according to the statutory transcript, did not file a notice of appeal with the Ottawa 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 appellant did not file a copy of his notice of appeal with the Ottawa

County Board of Revision within 30 days of the mailing of the decision letter issued by the Ottawa 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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