

OHIO BOARD OF TAX APPEALS

Eddie Sugar,)
)
 Appellant,) (CASE NO. 2008-A-1987
) (REAL PROPERTY TAX)
)
 vs.) (DECISION AND ORDER
)
 Medina County Board of Revision)
 and Medina County Auditor,)
)
 Appellees.)

APPEARANCES:

For the Appellant - Eddie Sugar, pro se
17302 Harland Avenue
Cleveland, Ohio 44119

For the County Appellees - Dean Holman
Medina County Prosecuting Attorney
Christine M. Brothag
Assistant Prosecuting Attorney
72 Public Square
Medina, Ohio 44256

Entered April 21, 2009

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

This appeal is now considered by the Board of Tax Appeals following the receipt of a motion to dismiss filed by the county appellees “because the Appellant did not file a copy of the notice of appeal for this matter with the Medina County Board of Revision within the thirty (30) days of the Board of Revision’s decision, as required by the Ohio Revised Code §5717.01.” The motion was premised upon the

statutory requirements of R.C. 5717.01, which specifically provide 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.)

In the motion, the county briefly set forth the pertinent facts of the instant appeal, as follows:

“This case was originally filed with the Medina County Board of Revision on March 19, 2008. A hearing was held on September 9, 2008 and the Medina County Board of Revision issued its decision in a letter dated September 22, 2008. *** On October 16, 2008, Appellant filed his Notice of Appeal with [the] Board of Tax Appeals; however, a copy of the notice of appeal was not filed with the Medina County Board of Revision within the thirty (30) day time period provided.” Motion at 3.

The motion is supported by an affidavit of Michael Kovack, secretary of the Medina County Board of Revision, which indicates that a search of the records of the board of revision and auditor was made, and no reference to or evidence of the filing of the subject notice of appeal with the county was revealed. Motion at Ex. B. In addition, Mr. Kovack also previously certified, within the statutory transcript filed by the board of revision with this board, that a copy of the subject notice of appeal had not been received by the board of revision. S.T. at 1. Mr. Sugar did not respond to the motion.

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 and 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 appellant did not file a copy of his notice of appeal with the county board of revision within 30 days of the mailing of the decision letter issued by the 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.

Accordingly, it is the order of the Board of Tax Appeals that the above-styled matter must be, and hereby is, dismissed.

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